

# Forest Positive Coalition Reporting Methodology 2025

## Introduction

For the purpose of this publication, information was collected from Coalition members about their existing data collection and public reporting efforts for each KPI in the recommended Commodity Roadmaps, for commodities that are material to their businesses as defined by each member. The information provided has all been self-reported by coalition members and varies between quantitative and qualitative (narrative) reporting. All reporting has been validated to ensure it is publicly available. The ambition for this publication is to provide an updated measurement of which KPIs each Coalition member is voluntarily and independently reporting against, with the goal for all members to individually independently report on 100% of the KPIs in the Roadmaps for commodities material to their businesses, as determined by each member's independent business judgment. Given that members use different methodologies across the KPI's to create these individual company reports, we cannot provide an aggregated evaluation of the coalition's performance against all the KPIs at this time, but in 2025 we have worked to demonstrate the progress of the coalition over the last 5 years.

The coalition provides guidance to support members who independently choose to align their reporting methodologies so that all coalition members are collecting and publishing quantitative data for each KPI where appropriate with a credible methodology. These efforts are reflected in the coalition's work over 2023 to develop and publish a coalition guidance on Deforestation and Conversion free methodology for each of the coalition's commodities. Please refer to the section below on 'KPI insights: Charts and visuals' for further information.

[Download the Roadmaps and Implementation Guidance](#)

## Member Reporting

The Coalition has 22 members, with 19 reporting in 2025 on 2024 volume data . Across our four priority commodities, 18 members recognise palm oil as a material commodity in 2025, 16 in soy, 11 in beef, and 19 in paper, pulp & fibre-based packaging (PPP). This compares to 18 recognising palm oil as material, 15 in soy, 11 in beef and 19 in PPP in 2024. Since last year, soy retailers now have the option to split out direct and embedded soy reporting. In 2025, five out of seven retailers reported direct soy as material to their business. All retailers reported embedded soy as material in 2025. For manufacturers, an additional member is now reporting embedded soy as material to their business, and an additional member is also now reporting direct soy as material. There is also one new retailer FPC member compared to 2024, however as a first year member, they have not been included in the Coalition-wide graphs.

## Changes to KPIs for 2025

We continuously strive to enhance the criteria of our KPI reporting to provide recommendations that enable our members to voluntarily adopt high standards and to recommend KPIs that support our DCF ambition.

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

- Revised KPI 4.4 to reflect the FPC's blueprint and Landscape Reporting Framework along with a simplified reporting process for companies who support landscape initiatives which report using SourceUp
- New KPI 1.10 for Direct and Embedded Soy: % with no DCF solutions currently available
- Retailers have the option to disaggregate reporting between Direct and Embedded Soy, as manufacturers do, or continue to report on a single set of KPIs for Soy

## KPI insights: Disclosure charts

Disclosure charts show changes in disclosure per KPI over the 5 years of reporting, including a breakdown of disclosure type by qualitative (narrative) and quantitative. The 2025 calculation includes the progress reporting on the following recommended KPIs:

- Existing KPIs from 2021 (Palm Oil Elements 1 and 2, Soy Elements 1 and 2, and PPP Element 1 KPIs)
- KPIs introduced for 2022 (Palm Oil Element 3, PPP Element 2, Soy KPI 2.4 for manufacturers purchasing embedded soy and retailers, and Beef Elements 1 and 2 KPIs)
- KPI's added in 2023 (Palm Oil KPI 1.5, PPP KPIs 1.7 and 2.1, Soy KPIs adjustments to Element 1 and 2.1 for manufacturers purchasing embedded soy and retailers)
- KPI's added in 2024 (Scope KPI for all commodities; PPP KPI 1.8 and 1.9, Beef KPI 1.6 and 1.7)

The 2025 calculation also includes new and adjusted recommended KPI's introduced this year which have been highlighted above (see 'Changes to KPIs for 2025' section). The reporting rates for Landscape Engagement (Element 4) KPIs are not included in the overall reporting rates as companies are not obligated to invest in initiatives for each commodity that is material to their business. Companies instead are encouraged to independently consider investing in initiatives that focus on their respective high-priority commodities and/or landscapes. Details of landscape investment in the coalition can be found in the annual report.

## KPI insights: Charts and visuals

2024 was the first year of members reporting against the %DCF KPIs for each commodity using the coalition recommended DCF methodological guidance. Members are independently continuing to work to align their reporting with these recommended DCF methodologies, and so, in 2025, we are building from the visual developed in 2024 to assess the coalition's progress in alignment for each commodity and change compared to last year. The graph relates to reporting on the following recommended KPI's:

- KPI# 1.6 for Retailers and Manufacturers on Beef
- KPI# 1.8 for Retailers and Manufacturers on PPP
- KPI# 1.5 for Retailers on Palm Oil, Manufacturers on Crude Palm Oil/Palm Kernel Oil and Manufacturers on Palm Derivatives
- KPI# 1.8 for Retailers and Manufacturers on Direct and Embedded Soy

The graph does not include all complex supply: the graph excludes palm derivatives except for one member which only reports derivatives as material, and the graph excludes embedded soy for manufacturers. Alignment in the graph for soy retailers uses embedded soy scores, as embedded soy represents most of retailer soy volumes. We recognise the importance of continuing to improve our systems and processes to address these gaps. There is a recognition that there may be a need for longer timelines to fully achieve DCF across these complex commodities.

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

In the DCF suppliers section of the report, the chart visualises member reporting in 2025 on:

- Independent supplier engagement by each member across each commodity, using reporting on the following recommended KPIs as indicators of this action (KPI #2.3 Beef and PPP for Retailers and Manufacturers, KPI # 2.2 for Retailers and Manufacturers purchasing Direct & Embedded Soy, Crude Palm Oil/Palm Kernel Oil and Palm Derivatives)
- Independent tracking and reporting by each member on supplier performance and progress, using reporting on the following KPIs as indicators of this action (KPI #2.4 Beef and PPP for Retailers and Manufacturers, KPI # 2.3 for Retailers and Manufacturers purchasing Direct and Embedded Soy, Crude Palm Oil/Palm Kernel Oil and Palm Derivatives)

As we continue to align recommended reporting methodologies, we hope to advance the charts to increasingly demonstrate performance-based insights in the future.