Common Data Framework

June 2026

The Consumer Goods FORUM

Climate Transition

With the support of

BCG BOSTON CONSULTING GROUP

Executive Summary

Today, **the way emissions and deforestation data is collected and reported is fragmented**. Buyers ask for different metrics, in different formats, using different methodologies - **creating inefficiencies for suppliers 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 buyers 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 companies 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 buyers around common standards, the CDF takes the **first step to reduce reporting burden, improve data quality, and accelerate action across global value chains**.

Contents

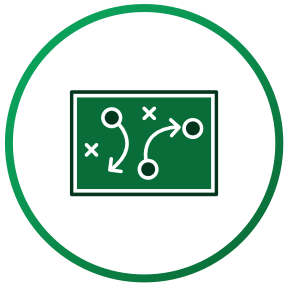
Case for action

Companies 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, data requests must **communicate expectations** on what suppliers should be measuring, enable requestors to **accurately calculate** their own emissions, and shape requestors' **supplier engagement strategies**

Companies have taken varying approaches to data collection…

Variance across customized sustainability data requests includes:

- Calculation **methodologies differ** and are often **not specified** at all
- 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"

Source: Retailer taskforce member quotes, June – September, 2024

Analysis reveals significant opportunity to streamline and harmonize 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*	a	a	r	a	a	r	a	r	r	a	r
1b. Supplier's annual metric tons CO_2 equiv. – *scope 3, incl.*		a	a	r	r	a	r	a	r	r	a	a
2a. Supplier's emissions intensity – *product level, or LCA*		r	r	r	r	a	r	r	r	r	r	r
2b. Supplier's emissions intensity – *category level*	*S1+2/ton product, unsp.*	a	r	r	r	a	r	r	r	r	r	r
2c. Supplier's emissions intensity – *company level*	*S1+2/sales, unspecified*	a	a	r	a	r	r	a	r	r	r	r
3. Sourcing location(s) for high-risk commodities	*Specific product data vs whether any at-risk regions*	a	r	r	r	r	r	?	a	r	r	a
4. Verification of product sustainability claims	*Any verif. vs specific ones*	a	r	a	r	r	r	?	a	r	a	?
5. Supplier's food loss rate		?	?	r	r	r	r	?	?	r	a	?
6. Supplier's energy sources	*"Green" vs. specific types*	?	a	r	r	a	r	?	a	r	a	?
7. Packaging component material types and amounts		?	?	r	r	?	r	?	a	r	r	a
☆ 8a. Supplier's emissions reduction target – *scopes 1 & 2*	*Scopes 1 & 2 only, all scopes*	a	a	r	a	a	r	r	a	r	a	r
8b. Supplier's emissions reduction target – *scope 3, FLAG*		a	a	r	r	a	r	r	r	r	a	a
☆ 9. Science-based Targets Initiative approval status		a	a	a	r	a	a	r	r	r	r	a
10. Supplier's implementation roadmap(s)		a	a	r	r	r	r	r	a	r	r	r
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

Legend

✔	Asks suppliers for this data
✕	Does not ask suppliers for this data
?	To be confirmed

1. CDP Supply Chain

Sources: Retailer taskforce member companies' supplier surveys, 2024; BCG analysis

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 companies where they are in their sustainability journey

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

Support emerging regulatory requirements

Transitional roadmaps will facilitate compliance with emerging regulatory standards

Do not add to suppliers' reporting burden

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

Transitional roadmaps on two priority metrics align data collection methodology to user's desired level of specificity

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 may be added over time

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

Specificity	Industry	Supplier	Product
Strategic use case(s)	What can be unlocked at each level of specificity		
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		

Three steps to adopt the Common Data Framework

Sustainability is one of many factors in purchasing decisions. Non-negotiables like price, taste, and quality will remain priorities. The CDF is designed to help companies harmonize efforts and document the benefits of decarbonizing their supply chain.

Define objective

Ask yourself foundational questions about your objectives and accordingly determine most relevant level of data granularity

- What do I want to achieve?
  - Calculate my org's first GHG inventory using industry avgs
  - Gather primary data from suppliers
  - Allocate suppliers' emissions to my org
  - Compare emissions of similar products
  - Make credible green claims

Take stock

Take stock of current practices and capabilities and identify opportunities to connect with other companies that have similar objectives using CDF

- Who is responsible for this work?
- Who has capability/capacity to support supplier engagement?
- Do we have the expertise/tools to make sense of the data received?

Mobilize the team

Mobilize your implementation team, likely including finance, procurement, merchandising, and sustainability

- Are the necessary teams bought in to this objective?
- Is there budget for external support?

Not exhaustive

CDF is designed to help with first two steps

Repeat process every two years, or as needed

Transitional roadmap for upstream emissions calculation ranges in specificity from industry averages to 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 - advance only when aligned with strategic goals

Level of specificity	Industry	Supplier	Product
Strategic use case(s)	• Establish an initial **emissions baseline** • Develop **CSRD-compliant roadmaps** (estimate-based) • Leverage existing data to engage in **broad engagement** with the supply chain	• **Collaborate with specific suppliers** to identify improvement opportunities • **Demonstrate supplier-specific reductions** against baseline	• **Show product-level reductions** • Partner with the supply base on **precision interventions** informed by SKU-level data • **Strengthen ties with top suppliers** and optimize low-emissions assortment
Methodology	• Emissions calculated using spend or activity-based methods combined with industry-average emission factors, typically by category; no supplier engagement required	• Emissions calculated using supplier-provided emissions data and validated by credible third party	• Emissions calculated using supplier-provided product-specific data, including raw materials, sourcing locations, and LCA[4] models
Verification	• Self-reported procurement metrics[1] • Credible outside-in global emissions factors[2]	• Supplier-submitted and 3rd party reviewed emissions factors	• Product-specific factors and LCAs fully audited and certified
KPIs	• Emissions intensity by product category[3] • Total emissions (MT CO^2e)	• Emissions intensity by supplier • Total emissions (MT CO^2e)	• Emissions intensity by product • Total emissions by product (MT CO^2e)
Example	**Broad engagement** Using industry-averaged, category-level emissions factors, requestor identifies dairy as a high-emissions hotspot within the business. Requestor then initiates category-wide conversations to explore general Dairy decarbonization levers.	**Collaborative improvement** Requestor augments industry averaged, category-level factors with supplier-specific emissions data. The requestor then co-creates action plans with leading emitters using best practices from top performers in the category.	**Precision intervention[5]** Private-label suppliers provide product carbon footprints for specific dairy SKUs. Buyer confirms 20% higher footprint for one yogurt SKU due to methane emissions. Supplier and buyer 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 CO_2e per $ or total weight; 4. Lifecycle assessment; 5. Product carbon footprint 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 strategic priorities

Transitional roadmap for deforestation risk varies in specificity from commodity hotspots to farm-level origin

- engagement with suppliers
- access to decarbonization levers

+ engagement with suppliers
+ access to decarbonization levers

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

Level of specificity	Commodity	Supplier	Farm
Strategic use case(s)	• Develop **initial deforestation roadmap** • Meet **basic voluntary commitments** (e.g., zero deforestation requirements for own brands)	• **Improve transparency** for customers and **mitigate reputational risk** • **Make more informed sourcing decisions** by prioritizing suppliers delivering certified volumes	• **Prepare for compliance with select regulatory & voluntary standards**[2] • Use origin-level data to strengthen decision-making and **mitigate reputational risk** • **Measure carbon abatement** from DCF
Methodology	• Data aggregated at key commodity level, maybe with regional nuance	• Data specific to supplier, including regional nuance	• Data at land-plot level for relevant commodity volumes
Verification	• Self-reported • Type 2 environmental self-declaration	• Third-party Type 1 (Ecolabel) or Type 3 (Enviro. Product Declaration)	• Satellite imagery, LiDAR, geospatial data • Chain-of-custody third party certification
KPIs	• % of sold products progressing toward DCF by key commodity[1]	• % of sold products DCF certified by key commodity by supplier	• % of sold products DCF certified • Ha of land under deforestation-free sourcing
Example	**Meet basic voluntary commitments** Develop initial view on share of high-risk commodities purchased and, in some cases, variation of DCF practices among suppliers, but lacks third-party validation	**Improve transparency** Palm oil comes from regions with deforestation risk, but 80% is third-party certified (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. Requestor sees that a supplier sources from farms linked to deforestation and adjusts procurement strategy

For guidance on landscape reporting, please reference Forest Positive Coalition resources

Note: Deforestation- and conversion-free (DCF) reporting needs vary by regulation, voluntary commitments, and strategy. This framework allows for different engagement levels and reporting requirements. 1. Key commodities include seven EUDR-listed high-risk categories (cocoa, palm oil, coffee, soy, wood/paper, cattle, rubber) plus additional material commodities from high-risk origins. Standards may include EUDR, SBTi FLAG, CGF DCF requirements vary by commodity and supply chain complexity. Details available via CGF Forest Positive Commodity Guidance.

Transforming 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 tailor the Common Data Framework to your needs, driving actionable insights without overburdening teams or suppliers

Choosing a data partner

Choosing the right data partner is a strategic decision

Industry- and supplier-level tracking can often be handled in-house or through one-off benchmarking studies

However, **as emissions reporting needs become more detailed, partnering with the right data platform becomes essential;** the right partner enables more consistent data, scalable supplier engagement, and deeper traceability

To guide this evolution, **CGF has defined a clear set of criteria to evaluate potential data partners** with a focus on **scope 3 category 1 partners with the ability to scale to PCF collection**

These **four essential pillars** help ensure data accuracy, reduce supplier burden, and support long-term progress across the industry

Data partner selection principles | Four pillars for choosing the right data platform provider for the Common Data Framework

Pillar	Description
1 Technical foundation	Platform is secure, scalable, and empowers both buyers and suppliers to participate effectively
2 Methodology transparency	Methodology is science-based, credible, and aligned to international standards and changing regulatory landscape
3 Reporting & analytics capabilities	Platform converts complex data into clear, actionable insights for compliance and strategic decisions
4 Commercial credentials	Platform is trusted by industry peers, with demonstrated success in real-world implementations

Detailed criteria for each pillar on following pages

1 Technical foundation | Platform is secure, scalable, and empowers both buyers and suppliers to participate effectively

Criteria	Minimum Requirements	Nice-to-Haves
Data security & privacy	• SOC 2 or ISO 27001 certification • GDPR compliant • Restrictions on upstream visibility	• Real-time threat monitoring • Country-specific compliance (e.g., CCPA, APPI)
Usability & interface	• Self-serve dashboards • Multi-language support • Role-based access control for buyers (by function), suppliers, & external partners	• Customizable dashboards • Low/no-code integration for workflow automation
Data collection ease	• Data ingestion customized to preferred format and fields • Direct supplier outreach	• Built-in data collection from common sources (e.g., CDP)
Interoperability	• Integrations with ERP/supply chain systems • Supports standard APIs (e.g., REST) and other documentation (e.g., Excel)	• Plug-and-play with major carbon accounting tools

2 Methodology transparency | Methodology is science-based, credible, and aligned to international standards

Criteria	Minimum Requirements	Nice-to-Haves
Methodology	• Adheres to GHGP standard • Provides clear visibility into both calculation logic and scope	• Supports additional emissions frameworks (e.g., ISO 14064, SBTi, CSRD, PCAF)
Emission factors & assumptions	• Transparent emission factor sources (e.g., IPCC, EPA) • Option to integrate supplier-provided values	• Dynamic factor updates based on new science or geography-specific values
Regulatory & voluntary alignment	• Aligns to all relevant local regulatory requirements • Supports voluntary commitments	• Alerts users of new or updated requirements that materially impact reporting • Tracks suppliers' public climate commitment (e.g., to SBTi targets)
Verification & audit readiness	• Automatically flags data gaps and outliers based on internal baseline • Supports 3rd-party verification	• Audit trail for every data point • Direct integration with certifiers (e.g., SGS, TÜV, DNV)
Deforestation traceability	• Accepts DCF certification data and supplier declarations	• Satellite imagery, geospatial traceability to land plot-level • Integration with traceability service providers

3 Reporting & analytics capabilities | Platform converts complex data into clear, actionable insights for compliance and strategic decisions

Criteria	Minimum Requirements	Nice-to-Haves
Reporting levels supported	• Corporate, category, supplier & product level reporting • Aggregate data aligned to voluntary standards (e.g., FLAG/non-FLAG)	• Drill-down into product- and plot-level reporting • Normalize supplier-submitted data to account for methodological discrepancies
Metrics	• Scope 3 category 1 total emissions and intensity	• Measure additional sustainability metrics including other Scope 3 categories and non-GHG factors
Scenario modeling	• Benchmark and forecast results against internally-defined baselines and targets	• Benchmark and forecast against industry standards • Calculate tradeoffs of GHG reduction vs. other sustainability metrics
Output flexibility	• Export to multiple formats for reporting (e.g., Excel, PDF, CSRD-aligned templates) • Update outputs in real-time as new information submitted	• Seamless integration into sustainability reporting tools • Automatic submission to global standards (e.g., CDP, CSRD, GRI, SBTi)
Strategic insights	• Configurable to meet internal KPIs or targets • Automatic hotspot identification • Supplier scorecarding	• AI-driven insights and scenario forecasting based on decarbonization targets • Action recommendations

4 Commercial credentials | Platform is trusted by industry peers, with demonstrated success in real-world implementations

Criteria	Minimum Requirements	Nice-to-Haves
Market adoption	• Used by at least one peer retailer or consumer goods company	• Widespread adoption by major retailers or CPGs • Active engagement with key standard boards (e.g., SBTi, RSPO) or precompetitive coalitions (e.g., WBCSD)
Client references	• Willing to provide references or case studies	• Case studies with measurable decarbonization impact
Operational longevity	• At least 2–3 years of continuous platform operation	• Proven support for multiple reports (e.g., CDP, CSRD, EUDR, etc.)
Partnership model	• Transparent pricing • Dedicated account management • Supplier education and engagement support	• Co-innovation roadmap access
Support & responsiveness	• Local language support • Step-by-step user guides • Virtual help center	• Multilingual, global support teams with 24/7 availability for both buyers and suppliers

Next steps

Next steps for using the Common Data Framework

Commit to using this Common Data Framework
Anchor your emissions and deforestation data collection to a common standard adopted by leading companies in the consumer goods sector

Assess the specificity required to meet your goals and develop your data strategy
Identify where you are today on the CDF roadmap - and define what progress looks like for your business (see page 10)

Partner with peers to advance your decarbonization journey
Join Climate Transition Coalition-led workshops to learn from peers 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