Guidance on the Forest Positive Soy Roadmap

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The Consumer Goods FORUM

Forest Positive

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Section 1: Introduction

Introduction

In 2020, The Consumer Goods Forum (CGF) created the Forest Positive Coalition of Action to drive collective, transformative change in the consumer goods industry by removing deforestation, conversion and degradation from key commodity supply chains and support the development of forest positive businesses and commodity production in forest positive landscapes. The Coalition developed Commodity Roadmaps for each of its four key commodities – palm oil, soy, paper, pulp and fibre-based packaging (PPP), and beef – to set out the Coalition's commitments and actions as well as how progress with implementation will be measured. The Coalition is developing Guidance on the Forest Positive Commodity Roadmaps to support members and any company outside the Coalition with implementation of the forest positive commitments laid out in the Commodity Roadmaps. The Guidance on the Forest Positive Soy Roadmap was developed by the Coalition's Soy Working Group and in consultation with key stakeholders in the soy sector. It provides guidance and resources for manufacturers and retailers implementing the actions in the Soy Roadmap. It therefore follows the same structure as the Soy Roadmap and outlines five key areas for business actions:

1. **Managing Own Supply Chains:** Accelerate efforts to remove legal and illegal deforestation and conversion of natural ecosystems driven by soy products from members' individual supply chains;
2. **Engaging Suppliers and Traders:** Do business with upstream suppliers who are also committed to forest positive implementation across their entire business and find opportunities for collaboration to drive sector-wide transformation;
3. **Monitoring and Managing High-risk Origins:** Build a shared understanding of deforestation and conversion in soy-producing landscapes, and use this information in engagement with and to monitor suppliers and traders and landscape initiatives
4. **Engaging in Production Landscapes:** Drive transformational change in key soy-producing landscapes through positive engagement in high-priority origins; and
5. **Increasing Transparency and Accountability:** Track, verify and report publicly on progress implementing the actions of the Roadmap focused on own supply, suppliers and priority landscapes.

The Guidance on the Forest Positive Soy Roadmap should be considered 'a living document' and will be updated as more progress is made by the Coalition and will be further revised based on emerging regulation (e.g., EU Regulation on deforestation-free products).

Anti-trust

- All work of The Consumer Goods Forum is carried out in accordance with the CGF's Antitrust Guidelines, and in compliance with all competition laws, thus ensuring independence of activity, collaboration only on non-competitively sensitive issues, and protection of confidentiality of information. All reporting will be made subject to the applicable competition rules. Participating companies will undertake their own decisions on IF and HOW to implement the elements of this proposal in their individual supply chains.

Section 2:

Guidance on the Forest Positive Soy Roadmap

Summary of Key Proposed Actions with Priority Scale

The figure below includes a summary of the key proposed actions included in the Guidance on the Forest Positive Soy Roadmap organised into four stages. Each stage can have a different duration depending on the complexity of a company's supply chain.

1st Stage

Element 1: Managing Own Supply Chains

- Understand the soy supply chain and define policy scope **(see p.9)**
- Commit to sourcing forest positive deforestation- and conversion-free soy **(see p.10)**
- Develop a timebound action plan **(see p.11)**

Element 2: Engaging Suppliers and Traders

- Disclose and categorise suppliers **(see p.19)**
- Have clear supplier expectations which are aligned with the Coalition's Forest Positive Approach **(see p.20)**

Element 3: Monitoring and Managing High-risk Origins

- Identify high deforestation and conversion risk areas **(see p.23)**

Element 4: Engaging in Production Landscapes

- Identify priority production landscapes **(see p.26)**
- Select landscape initiatives to support **(see p.27)**

Element 5: Increasing Transparency and Accountability

- Report on the public information requirements and KPIs in Roadmap **(see p. 29)**

2nd Stage

Element 1: Managing Own Supply Chains

- Estimate your soy footprint **(see p.12)**
- Map your supply chain and soy origins **(see p.13 & 14)**
- Assess risk of soy origins **(see p.15)**

Element 2: Engaging Suppliers and Traders

- Communicate the Forest Positive Approach and engage suppliers **(see p.21)**

Element 3: Monitoring and Managing High-Risk Origins

- Develop a list of high deforestation and conversion risk origins **(see p.23)**
- Use Element 3 to inform other Elements **(see p. 24)**

Element 4: Engaging in Production Landscapes

- Calculate your production-base footprint **(see p.26)**

3rd Stage

Element 1: Managing Own Supply Chains

- Make progress towards sourcing deforestation -and conversion-free soy **(see p. 16)**

Element 3: Monitoring and Managing High- Risk Origins

- Monitor and verify deforestation and conversion **(see p. 24)**

Element 4: Engaging in Production Landscapes

- Leverage collective engagement **(see p.27)**

Element 5: Increasing Transparency and Accountability

- Verify reporting **(see p.31)**

4th Stage

Element 1: Managing Own Supply Chains

- Deliver on deforestation and conversion-free soy sources **(see p.15 & Annex 6)**

Element 4: Engaging in Production Landscapes

- Monitor and report progress/impact **(see p.27)**

Element 1: Managing Own Supply Chains

Element 1: Managing Own Supply Chains

The foundation of members' commitment to forest positive is ensuring their own supply is forest positive. The commitments and actions below apply to Coalition members and can be adopted by any downstream company in the soy supply chain.

Key Actions	How to Implement the Actions	Key Resources
Understand the soy supply chain and define policy scope	The first stage is to understand how your organisation uses soy: direct sources or embedded in other products. Companies can conduct a materiality assessment across the breadth of their product sourcing (see Annex 1) to determine the appropriate scope of their individual sourcing policies. Materiality assessments and thresholds used should be publicly available. Make public the % of total volume purchased that is in scope for implementation. Using the CGF Soy Measurement Ladder (see Annex 1), it is recommended that implementation starts with directly purchased soybean and soy products, then soy embedded in meat, then soy embedded in eggs and dairy, then soy embedded in processed food products, followed by soy derivatives and sundry ingredients. Make public the timelines when soy products (i.e., levels of the ladder) will be added in scope for implementation.	• CGF has developed a Soy Measurement Ladder Framework (Annex 1) to assist companies with understanding where soy may be present in products and assessing materiality relative to total soy use. • See Annex 1 for Soy Product Flows figure, types of soy products and CGF Soy Measurement Ladder.

Element 1: Managing Own Supply Chains

Key Actions	How to Implement the Actions	Key Resources
Commit to sourcing forest positive deforestation- and conversion-free soy	Develop a public forest positive deforestation- and conversion-free (DCF) commitment with reference to specified cut-off dates* and in line with the proposed requirements in the *Guidance for Forest Positive Soy Suppliers and Traders* (requirement 1, pp. 4-5). *The cut-off dates must apply to both legal and illegal deforestation and conversion of natural ecosystems in all biomes. They must align with legal and sectoral cut-off dates where they exist and be no later than 2020 for the rest. A non-exhaustive list of cut-off dates is provided below: • Sectoral cut-off date for deforestation in Brazilian Amazon: July 2008 (Soy Moratorium) • Legal cut-off date in Argentina: between 2008 and 2016 - each province has its own cut-off date • Legal cut-off date in Brazil: 22 July 2008 • Legal cut-off date in Paraguay: 1986 *The Soy Working Group acknowledges that forest positive must also include social issues related to soy production. Indigenous Peoples and Local Communities rights are being integrated more thoroughly in the Forest Positive Coalition starting with palm oil and then across commodities.*	• AFi Core Principles for guidance on setting commitments with environmental and social scope (see pp.3-11) and AFi's user guide on how to write strong ethical supply chain policy • WWF DCF Implementation Toolkit (see DCF Assessment Tool to benchmark your current policy against DCF guidance and provides recommendations to advance toward DCF supply. ***Note:*** *the Toolkit is aligned with the Accountability Framework's DCF Core Principles and is a means to apply the Framework and AFi's self-assessment tool in context of soy*) • Soy Toolkit Briefing Note 1 for a summary of the main steps to ensure a sound policy is in place (see p.3) **For cut- off dates:** • AFi's Operational Guidance on Cut-off Dates • IUCN Report An analysis of existing laws on forest protection in the main soy producing countries in Latin America (see pp.8-9 or the list beside for legal cut-off dates in Argentina, Brazil and Paraguay)

Element 1: Managing Own Supply Chains

Key Actions	How to Implement the Actions	Key Resources
Develop a timebound action plan	Develop a public timebound plan for the actions the company will take to fully implement the forest positive DCF commitment, including target dates that builds on AFi guidance, which recommends a 2025 DCF target date. The Coalition acknowledges that embedded soy users due to requiring more time to also engage with beyond Tier 1 suppliers and companies that have recently joined the Coalition, might demand some flexibility for target dates. Proposed requirements for a timebound action plan can be found in the *Guidance for Forest Positive Soy Suppliers and Traders* (under requirement 1, p.5).	• Soy Toolkit Briefing Note 1 for steps, tools and approaches to develop and use an implementation plan • WWF DCF Implementation Toolkit (see Implementation Plan to organise recommendations into timeline of milestones and actions) • AFi Operational Guidance on Supply Chain Management (see Section 1 for guidance on elements of a supplier management system that aligns sourcing strategies with supply chain commitments)

Element 1: Managing Own Supply Chains

Key Actions	How to Implement the Actions	Key Resources
Estimate your soy footprint	Calculate the total volume of soy purchased directly and soybean equivalent volume your company is exposed to through sourcing of animal products. This volume is the basis for your progress reporting. Methodology used should be credible (see a non-exhaustive list of recommended methodologies in next column), publicly available and that footprint is comparable over time. Companies can start with data from literature (soy calculators, Life Cycle Assessment (LCA)) and move towards using supplier data. To ensure the estimated footprint covers all soy sources, they can also combine methodologies. For example, if a company has run a LCA for products containing meat (pork, poultry, fish) that does not cover dairy products, they could combine LCA for meat with RTRS conversion factors for dairy. *The link between this footprint and the production footprint in Element 4: Landscapes (p.26) is to be discussed.*	• Soy Toolkit discussion paper: Estimating the embedded soy footprint of animal-based products (provides step-by-step guidance) **Recommended credible footprint methodologies:** • RTRS Soy Footprint Calculator on conversion factors and technical supporting documents (companies that are calculating their footprint for the first time can use this methodology) • Product Environmental Footprint Category Rules (PEFCRs) for the European Union provides guidance on Life Cycle Assessment for dairy, pet food and feed for food. The scope of LCA is broader than a soy footprint calculation, but PEFCR is useful to define allocation methods. • Life Cycle Assessment database on soy use in animal products: World Food LCA Database and Ecoinvent

Element 1: Managing Own Supply Chains

Key Actions	How to Implement the Actions	Key Resources
Map your supply chain and soy origins (direct soy)	**For direct soy buyers:** work towards having traceability to the granularity level that allows to ascertain DCF compliance. This means that, when deforestation or conversion to soy in that origin is zero or negligible, DCF compliance can be assured at that level, with no need for further traceability. Ensure country of harvest is known for 100% of purchased volume. Trace back to municipality/district or aggregation point (crusher, cooperative) and supply base area in at-risk countries. Trace to farm in at-risk municipalities or districts. Methodology used for determining soybean origin as 'traceable' and 'negligible deforestation and conversion risk' should be publicly available. Methodologies developed by other soy initiatives, such as French and UK Soy Manifestos can be used. Companies can engage with their own suppliers to get access to raw traceability data (i.e. the amount of soy volume from each location) or use aggregated data shared by suppliers providing that suppliers have a traceability system in place, traceability methodology is publicly available and there is independent verification. It is recommended that companies set a target date for achieving traceability to the point where the company can verify DCF compliance.	• AFi Topical Summary on Traceability and Section 2 of Supply Chain Management Operational Guidance for specific guidance on options and mechanisms for achieving adequate traceability and mapping supply chains and Section 2.3 of Operational Guidance on Reporting, Disclosure, and Claims for guidance on how to report on traceability • Soy Toolkit Briefing Note 2A for steps, tools and approaches to map soy supply chain and implement traceability systems, and Briefing Note 5 for examples and best practices for reporting on traceability • *Additional guidance is being developed by AFi on area-level assurance of DCF commodity sourcing (once available, link to be added).*

Element 1: Managing Own Supply Chains

Key Actions	How to Implement the Actions	Key Resources
Map your supply chain and soy origins (embedded soy)	**For embedded soy users:** due to limited knowledge on soy origins, make progress towards better visibility of your soy supply chain. At least, country of origin of raw material is known for 100% of purchased meat (beef, pork, chicken, fish and seafood), dairy and eggs volume. Companies can estimate potential soy origins and DCF status using trade data or supply chain mapping tools (references in next column) to prioritise supplier engagement to achieve further traceability. Trace back to country of soy harvest if potential soy origin countries is at-risk. Trace back to subnational level or aggregation point (crusher, cooperative) and supply base area in at-risk countries. Trace back to farm in at-risk municipalities or districts. *It is recognised that timelines might be longer for embedded than for direct soy. This approach is not considering ready-meals and other layers of CGF Soy Ladder (see Annex 1), which will be added in further reviews of the Guidance on the Forest Positive Soy Roadmap.*	• AFi Topical Summary on Traceability and Section 2 of Supply Chain Management Operational Guidance for specific guidance on options and mechanisms for achieving adequate traceability and mapping supply chains and Section 2.3 of Operational Guidance on Reporting, Disclosure, and Claims for guidance on how to report on traceability • Soy Toolkit Briefing Note 2A for steps, tools and approaches to map soy supply chain and implement traceability systems **References for trade data and supply chain mapping tools:** • ITC Trade Map – soybean data • USDA Foreign Agricultural Service – soybean data • Trase – soybean data • European Soy Monitor provides insights on European uptake of DCF soy annually from 2016 to 2020

Element 1: Managing Own Supply Chains

Key Actions	How to Implement the Actions	Key Resources
Assess risk of soy origins	Deforestation and conversion risk of soy origins is assessed at national and subnational levels, beyond the Coalition focus (see Element 3). Make the methodology used to classify soybean origins based on deforestation and conversion risk publicly available. For DCF claims, soy origins can be classified as negligible or at-risk, where the classification of a sourcing area as being of negligible risk designates volume as not requiring additional traceability to claim DCF. The Coalition is working with AFi, Trase, and other key stakeholders to develop a methodology for classifying soy origins based on deforestation and conversion risk (see Element 3 for more details). The identification of at-risk and negligible risk municipalities for soy in Brazil was performed and results will be added to this guidance by May 2023. In 2023, the Coalition will work to identify at-risk and negligible risk soy countries, and at a later stage identification at subnational level. It is recommended that companies continue sourcing from at-risk origins, as this is key to leverage change where it is most needed. Companies may use different mechanisms to mitigate risk in their sources such as more granular traceability to ensure deforestation and/or conversion are not in members' supply chain (See DCF criteria below); supplier engagement and performance assessments (see Element 2); buying certified volumes (see Annex 2); engaging in landscape initiatives (see Element 4); and supporting sectoral approaches (like the Amazon Soy Moratorium).	• Soy Toolkit Briefing Note 2B for steps, tools and approaches to identify high risk geographies • Section 3 of AFi Supply Chain Management Operational Guidance for specific guidance on risk assessment **Some references for assessing deforestation and conversion risk:** • SCF Progress Report June 2022 see section "Methodologies and References" for Soft Commodities Forum methodology to select focus municipalities for action in Cerrado biome • Maplecroft risk analysis • Deforestation Fronts by WWF for an overview of biomes at risk and main drivers of deforestation • Estimating the role of seven commodities in agriculture-linked deforestation: oil palm, soy, cattle, wood fiber, cocoa, coffee, and rubber by WRI for data by country on deforestation caused by soy and other commodities • The Plowprint Report 2021 by WWF for data on grassland loss across the Great Plains

Element 1: Managing Own Supply Chains

Key Actions	How to Implement the Actions	Key Resources
Deliver on deforestation- and conversion-free (DCF) soy sources	Soy sourced volumes can be classified as DCF via one of the implementation options below: 1. **Negligible risk:** soy is verified traceable to origins (country and/or subnational level) where risk of deforestation and conversion is negligible, or 2. **Certification**: soy is certified by schemes or verified as compliant with companies' standards and programs that deliver DCF soy, or 3. **Farm-level monitoring**: soy is verified DCF through a farm-level monitoring system. Companies can ensure they are sourcing DCF soy volumes when adopting traceability, verification and remediation systems. See **Annex 2** for more details on the DCF implementation options above and mechanisms to ensure DCF, including lists of recommended certification standards and traceability systems as well as recommended lists of negligible risk soy origins. *The DCF approach will be adapted to embedded soy in 2023.The criteria for verification and remediation are under discussion and subsequent versions of the Guidance on the Forest Positive Soy Roadmap will be updated to reflect their outcomes.*	• Soy Toolkit Briefing Note 5 for examples and best practices for reporting on deforestation- and conversion-free soy • AFi Operational Guidance on Monitoring and Verification for guidelines for effective monitoring systems and Operational Guidance on Reporting, Disclosure, and Claims for specific guidance on reporting performance related to commitments • FEFAC soy sourcing guidelines for an example of qualification mechanism for conversion-free soy, and Responsible Soy Benchmarking Tool • *Additional guidance is being developed by AFi on area-level assurance of DCF commodity sourcing (once available, link to be added).*

Element 1: Managing Own Supply Chains

Key Actions	How to Implement the Actions	Key Resources
Make progress towards sourcing deforestation - and conversion-free soy	For soy volumes classified as not-DCF (i.e. there was deforestation or conversion after cut-off date or DCF status is unknown), trigger a 'respond and engage' approach. This approach can include different types of actions: improvements in traceability, support through landscape initiative to improve legal compliance, agree on a remediation plan (if applicable), ensure incentives for nature conservation, among others. It is important that the response is planned through engagement and partnerships with upstream suppliers who have more capacity to work directly with producers. Supplier suspension is also a type of response but this should be the last resource and individually determined by each member. Note that 'progress' is a temporary stage to get to delivery of DCF and therefore companies should not aim to stay in it. It is recommended that companies include in their timebound action plans where they are now, how they plan to make progress towards DCF, monitor progress towards delivering DCF and adopt mechanisms to respond to progress or its absence. See **Annex 2** for more details on traceability systems. *The types of engagement that can be considered 'progress' and timelines are still under discussion. Subsequent versions of the Guidance on the Forest Positive Soy Roadmap will be updated to reflect their outcomes.*	*Forthcoming guidance from AFi to be added once published:* • *Guidance on how companies can manage non-compliances in the supply chain* • *AFi Reporting and Assessment Working Group draft recommended metrics for DCF progress and impact* • *Guidance on LUC accounting, targets, and reporting for deforestation, conversion, and emissions*

Element 2: Engaging Suppliers and Traders

Element 2: Engaging Suppliers and Traders

The transformation of soy supply chains to forest positive across the entire sector can only be achieved if upstream suppliers also implement forest positive commitments across their entire business, thereby creating the scale and momentum needed. Coalition members are committed to doing business with upstream suppliers who are also committed to forest positive implementation across their business. These guidelines are applicable to all suppliers, but members can start with their key large traders and suppliers. For retailers, this means starting with large own brand manufacturers (OBMs).

Key Actions	How to Implement the Actions	Key Resources
Disclose and categorise suppliers	**For direct soy buyers:** Disclose direct supplier list - suppliers with whom the company has a direct commercial relationship and from which members sourced soybean or soy products in previous year. All disclosures will be made subject to the applicable competition rules. **For embedded soy users:** In addition to list of direct suppliers (explained above), disclose list of identified major upstream suppliers – suppliers (traders) with whom the company has an indirect relationship through their sources of products containing embedded soy in previous year. It is recognised that for companies with complex supply chains and large number of suppliers, stratification methods can be used to prioritise where action should be taken first and internal capacity is higher. There are multiple ways to categorise suppliers, like volumes sourced, risk levels and size of supplier. The Coalition recommends prioritising engagement with large suppliers. The definition of large suppliers will be refined considering financial metrics and soy volumes traded per year for traders. For suppliers of embedded soy, the definition will be refined considering turnover and soy footprint. Until a definition is agreed, companies can decide individually what is a large supplier and combine this approach with other categorisation criteria if desired. Methodology used should be publicly disclosed.	• Company example: Mars • **For embedded soy users and retailers:** This may include indirect suppliers identified for STC or similar exercises

Element 2: Engaging Suppliers and Traders

Key Actions	How to Implement the Actions	Key Resources
Have clear supplier expectations which are aligned with the Coalition's Forest Positive Approach	Have a clear list of individual expectations for suppliers and traders, which describes the company's expectations in relation to suppliers' performance. This may be your company's own set of requirements (which can draw on the Forest Positive Approach or refer to the Forest Positive Approach directly- see summary below), Soy Transparency Coalition's requirements, or other tools your company is using. The five key elements of the Forest Positive Approach are (also in p. 20 of Soy Roadmap): 1. Public commitment to deforestation and conversion-free across entire commodity business including a public time-bound action plan with clear milestones 2. Process for regular supplier and trader engagement 3. Mechanism to identify and to respond to non-compliances 4. Support initiatives delivering forest positive development at landscape and sectoral level 5. Regular public reporting against Key Performance Indicators (KPIs)	• Guidance for Forest Positive Soy Suppliers and Traders *Note: This Guidance has been developed initially for Coalition members' engagement with their larger suppliers (i.e. traders and own-brand manufacturers).* • Company example: Carrefour (see p.3)

Element 2: Engaging Suppliers and Traders

Key Actions	How to Implement the Actions	Key Resources
Communicate the Forest Positive Approach and engage suppliers	Actively communicate a summary of your individual requirements for suppliers and traders (as outlined in the row above). Have a mechanism(s) for regular supplier engagement and to monitor and respond to non-compliances. Proposed requirements for a process for regular supplier and trader engagement can be found in the *Guidance for Forest Positive Soy Suppliers and Traders* (under requirement 2, pp.5-6). Guidance for mechanisms to identify, monitor and respond to non-compliances can be found in the *Guidance for Forest Positive Soy Suppliers and Traders* (under requirement 3, p.6). The proposed supplier engagement process can be summarised in nine steps (see Annex 3 for a diagram of the process): 1. Communicate and integrate the Forest Positive Approach requirements for soy suppliers/traders 2. Assess supplier performance 3. Agree individually on improvement plan with supplier 4. Supplier implements improvement plan 5. Provide support and capacity building 6. Monitor supplier progress 7. Take individual company action to respond to progress/lack of progress 8. Update supplier improvement plan 9. Report progress	• Soy Toolkit Briefing Note 3 for steps, tools and approaches to engage suppliers and Briefing Note 4 on incorporating responsible sourcing policies in purchase control systems • Proforest guidance on supplier engagement for responsible sourcing • Soy Transparency Coalition (initiative to mutualise data collection and disclosure on soy traders' performance)

Element 3: Monitoring and Managing High-risk Origins

Element 3: Monitoring and Managing High-risk Origins

In order to have an aligned and effective response to deforestation and conversion, it is important to have a shared understanding of both in soy producing landscapes, both within the Coalition and across the soy sector. This element provides information to other elements and does not have separate KPIs.

Key Actions	How to Implement the Actions	Key Resources
Identify high deforestation and conversion risk areas	Identify high deforestation and conversion risk areas and publicly disclose the methodology used for selecting high-risk areas. A recommended methodology for classifying soy origins as negligible risk or at-risk of deforestation and conversion is under discussion with AFi, Trase, and other key stakeholders. Companies can prioritise a subset of at-risk origins for action based on volumes they source, highest risk of deforestation and conversion, and other indicators. *Note: Companies can use other methodologies (e.g., SNDI in France, SCF methodology to define high-risk areas for the Cerrado) even after the recommended methodology above is fully developed*.	• Soy Toolkit Briefing Note 2B for steps, tools and approaches to identify high risk geographies • French National Strategy to Combat Imported Deforestation for an example of risk classification methodology • Soft Commodities Forum methodology to select Focus Municipalities for another example of risk classification
Develop a list of high deforestation and conversion risk origins	Publicly disclose the list of high-risk origins and methodology used. The initial focus of the Forest Positive Soy Roadmap is on the Brazilian Cerrado, Brazilian Amazon (recognising the Amazon Soy Moratorium as a risk mitigation approach) and Gran Chaco biomes (in Argentina and Paraguay). In the future, other areas could be included such as the Amazon outside Brazil, Chaco biome in Bolivia and prairies in North America. This does not mean that all other soy origins are deforestation- and conversion-free.	

Element 3: Monitoring and Managing High-risk Origins

Key Actions	How to Implement the Actions	Key Resources
Use Element 3 to inform other Elements	Use the results of the deforestation and conversion risk assessment to inform the other elements of the Soy Roadmap: • Element 1: reporting on negligible risk (i.e., KPI on % of DCF supply) and traceability for non-negligible volumes • Element 2: prioritising suppliers exposed to at-risk origins for engagement • Element 4: investing in landscapes initiatives and focusing collective action in high priority areas based on deforestation and conversion risk origins	
Monitor and verify deforestation and conversion	*The role of CGF in promoting monitoring and verification of deforestation and conversion, as well as operationalisation of role, is to be discussed with soy supply chain stakeholders. Subsequent versions of the Guidance on the Forest Positive Soy Roadmap will be updated to reflect their outcomes.*	

Element 4: Engaging in Production Landscapes

Element 4: Engaging in Production Landscapes

In addition to ensuring the forest positive supply of their key commodities, Coalition members recognise the need to drive transformation towards forest positive beyond their individual supply chains in the key landscapes where their commodities are sourced and produced. As outlined in the Soy Roadmap, Coalition members commit to collaborate in production landscapes and drive positive outcomes for people, nature, and climate.

Key Actions	How to Implement the Actions	Key Resources
Calculate your production footprint	Calculate your production footprint using the methodology developed in collaboration with 3Keel or your company's methodology on soy footprint for volumes and estimate area. The Coalition will use its aggregated production-base footprint, a neutral proxy to reflect the level of impact, leverage, and shared responsibility that the Coalition recognizes, to articulate its landscape ambition. For more details see the Coalition's Strategy for Collective Action in Production Landscapes. Once completed, the aggregated production-base footprint and the approach used to calculate the footprint will be made public.	• Company example: Carrefour (see p.2)
Identify priority production landscapes	Companies can use their own methodology, considering high priority areas based on deforestation and conversion risk origins (Element 3) combined with volume data for areas where companies have traceability to origins of volume sourced. Companies can use or build on methodologies such as SCF's and/or the methodology under development by AFi and Trase and should make their methodologies publicly available.	• Engaging with Landscape Initiatives: A Practical Guide for Supply Chain Companies by Proforest (see Part 1: Preparing to engage in a production landscape) • SCF Progress Report June 2022 see section "Methodologies and References" for Soft Commodities Forum methodology to select focus municipalities for action in Cerrado biome • Forest Positive Coalition Strategy for Collective Action in Production Landscapes

Element 4: Engaging in Production Landscapes

Key Actions	How to Implement the Actions	Key Resources
Select landscape initiatives to support	Select landscape initiatives to support, considering high priority production landscapes and the Coalition's Principles for Collective Action (see the 10 principles on p. 22 of the Coalition's Strategy for Collective Action in Production Landscapes). Companies can collectively invest in an initiative in the Coalition's Portfolio of Landscape Initiatives which can be found on pp. 25-26 of the Coalition's Strategy for Collective Action in Production Landscapes.	• Proposed requirements for landscape engagement can be found in the CGF Guidance for Forest Positive Soy Suppliers and Traders (under requirement 4, pp. 6-7) • Engaging with Landscape Initiatives: A Practical Guide for Supply Chain Companies (Proforest) • Landscape, Scale Action for Forest, People, and Sustainable Production: A Practical Guide for Companies (WWF, TFA, Proforest)
Leverage collective engagement	Leverage the scale of collective engagement, one example being the Forest Positive Coalition collaboration with the Soft Commodities Forum to identify priority soy landscapes for co-investment and a common reporting framework.	• Collective Action and Investment in Landscape Initiatives: The Business Case for Forest Positive Transformation (Forest Positive Coalition) • What constitutes a company landscape investment or action? (ISEAL)
Monitor and report progress/impact	Monitor and report progress against the KPIs for the landscape initiatives. The Coalition will develop a framework for monitoring activities and impact across the Coalition's Portfolio of Landscape Initiatives which will be included in subsequent versions of the Guidance on the Forest Positive Soy Roadmap.	• Making Credible Jurisdictional Claims: ISEAL Good Practice Guide (ISEAL) • Effective Company Actions in Landscapes and Jurisdictions: Guiding Practices (ISEAL) • Landscape Reporting Framework (Proforest)

Note: *More references (including those above) can be found on TFA's Jurisdictional Approaches Hub at jaresourcehub.org*

Element 5: Increasing Transparency and Accountability

Element 5: Increasing Transparency and Accountability

Accelerating progress and building credibility through ongoing transparency and accountability is a central part of the Coalition's Forest Positive Approach. Coalition members are committed to reporting publicly on the agreed set of KPIs and public information requirements in the Soy Roadmap, at least annually.

Key Actions	How to Implement the Actions	Key Resources
Report on the public information requirements and KPIs in Roadmap (1/2)	Publicly report on progress made in delivering on the forest positive deforestation- and conversion-free soy commitment and fulfilling the company's timebound action plan (see Element 1), using the KPIs specified in the plan. Reporting to include all the public information requirements and KPIs in the Soy Roadmap, and be publicly reported at least annually. The Soy Roadmap includes KPIs for: • Element 1: traceability, risk level and data on DCF volumes • Element 2: engagement with suppliers and traders and their performance across their entire soy business • Element 4: Information on company's contribution to the mitigation of deforestation/conversion or to forest positive outcomes via support for landscape and jurisdictional initiatives The Roadmap includes public reporting requirements for both direct soy buyers and for embedded soy users and retailers. Manufacturers for which both direct soy and embedded soy are material should report on both sets of KPIs. Report on progress either individually (e.g., company website), and/or through platforms/initiatives (e.g. CDP).	• See Annex 4 for a summary of the public reporting requirements in the Soy Roadmap v1.8 • See Annex 5 for detailed guidance for 2023 reporting on the public information requirements and KPIs for each element of the Soy Roadmap • See the Forest Positive Coalition's Annual Report for public reporting in 2022 • AFi Operational Guidance on Reporting, Disclosure and Claims for principles for effective reporting • Soy Toolkit Briefing Note 5: Monitor, verify and report on progress for how companies can monitor implementation of their commitments and suppliers' performance and report internally and externally • CDP Forests 2023 Reporting Guidance

Element 5: Increasing Transparency and Accountability

Key Actions	How to Implement the Actions	Key Resources
Report on the public information requirements and KPIs in Roadmap (2/2)	*The Coalition collaborated with CDP and AFi to increase alignment of reporting requirements with the Accountability Framework's guidance and the CDP Forests questionnaire. To improve alignment, the Coalition has updated the Roadmap KPIs related to Element 1 and Element 2 for Soy and Palm Oil. Changes to existing questions and new questions intended to support aligned reporting have also been included in CDP Forests 2023 questions (see **Annex 5**).*	• See Annex 4 for a summary of the public reporting requirements in the Soy Roadmap v1.8 • See Annex 5 for detailed guidance for 2023 reporting on the public information requirements and KPIs for each element of the Soy Roadmap • See the Forest Positive Coalition's Annual Report for public reporting in 2022 • AFi Operational Guidance on Reporting, Disclosure and Claims for principles for effective reporting • Soy Toolkit Briefing Note 5: Monitor, verify and report on progress for how companies can monitor implementation of their commitments and suppliers' performance and report internally and externally • CDP Forests 2023 Reporting Guidance
Disclose methodologies used to calculate/report on KPIs	In 2023, report on the KPIs using your company's own methodology, ensuring it is aligned with the Soy Roadmap and with the Coalition's guidance (where available) as much as possible Companies are encouraged to publicly disclose the methodologies used to calculate/report on the KPIs.	

Element 5: Increasing Transparency and Accountability

Key Actions	How to Implement the Actions	Key Resources
Disclose time reference	Be transparent about the reporting period for each KPI. • For reporting in 2023 for volume KPIs (e.g. % volume that is at-risk, % volumes that is DCF), use information and data from 2022 (financial reporting year, which may vary across companies). • However, for reporting on action KPIs (e.g. % suppliers engaged), companies may choose to show in their reporting progress up to the reporting deadline, particularly if reporting a baseline.	
Verify reporting	Companies that have their report independently verified are encouraged to provide information on this.	• AFi Operational Guidance on Monitoring and Verification

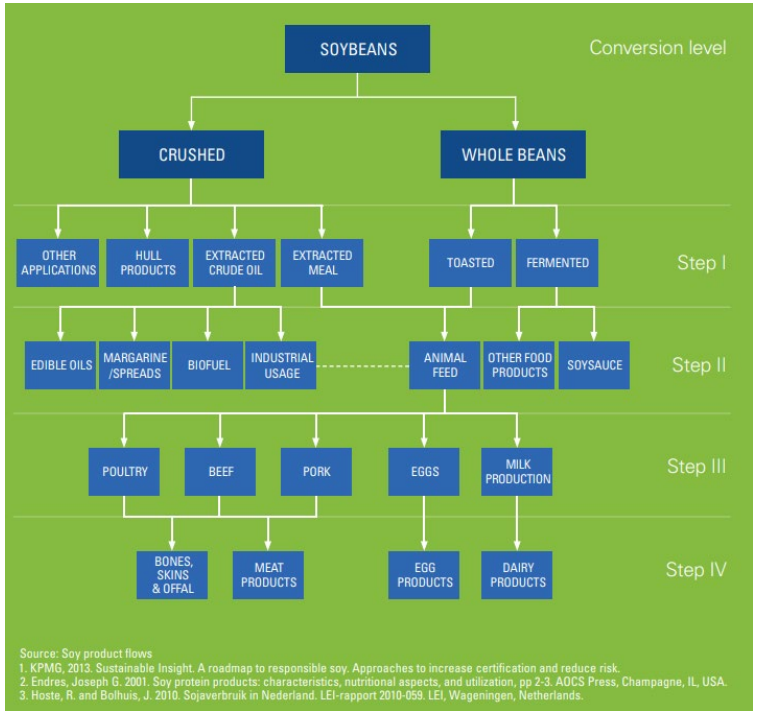
Note: *All reporting will be in accordance with the relevant competition laws, with the necessary precautions taken regarding commercially sensitive information. Confidential, commercially sensitive information must not be disclosed.*

Section 3:

Annexes

Annex 1: Soy Product Flows Figure, Types of Soy Products, and CGF Soy Measurement Ladder

Soy Product Flows figure from A framework for the measurement of soy usage in consumer goods businesses (p.3):



Examples of types of soy products:

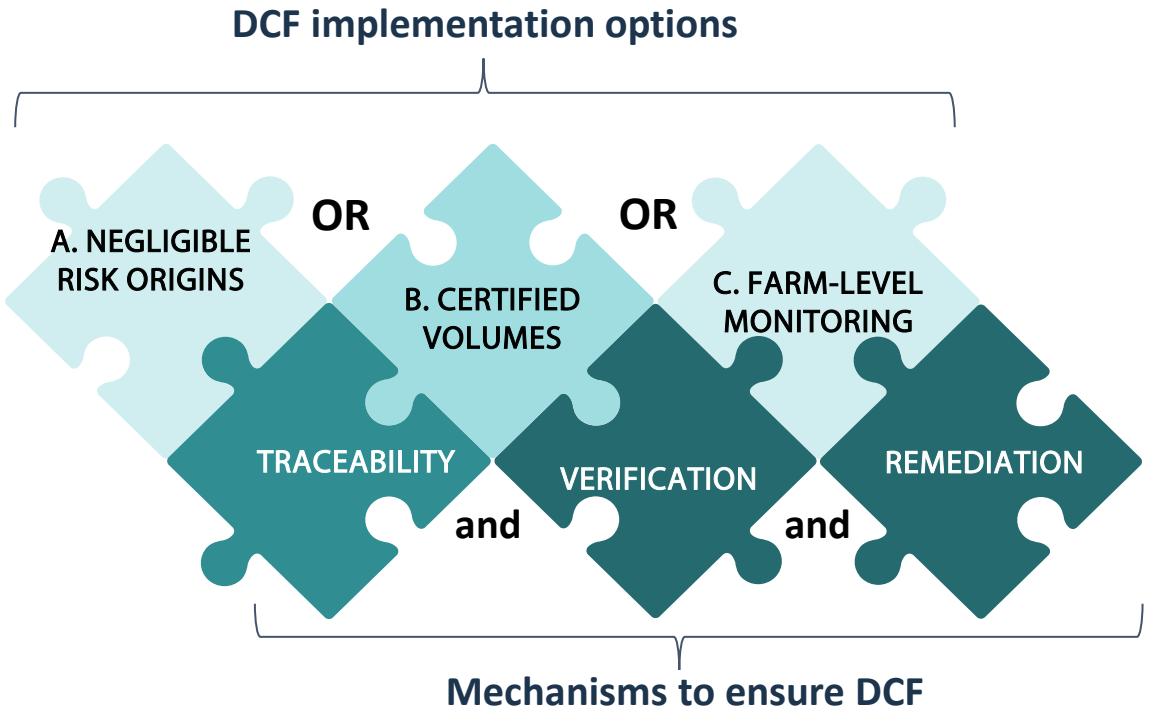
Direct Use Soy: Soy as a product or as an ingredient in food and non-food products	**Embedded soy: Soy used in feed mix for animal products. Soy embedded in meat, dairy and eggs used in processed products can be included.**
• Cooking oil, margarines • Soy milk • Fresh – Edamame • Soy sauce • Bean curd – Tofu • Soy oil • Additives • Glycerides/ Lecithin/ Tocopherols	• Poultry products • Pork products • Beef products • Other meat products • Farmed seafood products • Dairy products • Egg products

CGF Soy Measurement Ladder from A framework for the measurement of soy usage in consumer goods businesses (p.6)

Annex 2: Deforestation- and Conversion-free (DCF) Approach

Soy sourced volumes can be classified as DCF via one of the implementation options: negligible risk, certification or farm-level monitoring. The compliance of DCF implementation options is ensured through a combination of systems for traceability, verification and remediation. While certification schemes already have these systems integrated through Chain of Custody (CoC), assurance and verification and occasionally remediation systems, when adopting other implementation options these systems should be added. Note that DCF implementation options can be implemented by suppliers, and that downstream companies do not need to have primary information on origins. Also, when a direct supplier is DCF across their entire business, all and any soy volume sourced from them can be considered DCF.

Overview DCF Approach:



Annex 2: Deforestation- and Conversion-free (DCF) Approach (cont.)

Implementation Options to Deliver DCF

(A) Negligible Risk:

The Coalition, in collaboration with AFi and Trase, and in dialogue with SCF, is working to develop a recommended methodology for classifying soy origins based on deforestation and conversion risk, resulting in a distinction between negligible risk (defined as very close to no risk) and at-risk origins. This methodology is being tested at municipality-level in Brazil and will be tested at country level in 2023. Subsequent versions of the Guidance on the Forest Positive Soy Roadmap will be updated to include the full recommended methodology and a list of negligible risk origins. The risk assessment of soy origins will be reviewed regularly (e.g. annually).

Annex 2: Deforestation- and Conversion-free (DCF) Approach (cont.)

Below are general recommendations for a credible methodology based on the AFi/Trase methodology under development:

- Adopt a territorial approach, e.g., to identify negligible risk origins in Brazil, all municipalities need to be assessed and ranked against the total conversion to soy in Brazil. Companies can use their supply chain data to identify their level of exposure to at-risk origins.
- The risk classification of subnational regions should consider effects of scale and spatial concentration of soy conversion. For example, in Brazil, biomes are subnational regions of different sizes and different levels of contribution to total soy conversion. Therefore, subnational risk classification is recommended at municipality or equivalent level, rather than at biome level.
- Use soy conversion, rather than all ecosystem conversion, as the basis for analysis in the case of Brazilian soy. Annual soy expansion data are available for Brazil, allowing area-based estimates of the direct conversion of native vegetation to soy each year (which may not be correlated with total ecosystem conversion). Given the role of crop expansion in indirect land-use change additional, secondary information on risk exposure is provided by estimates of total ecosystem conversion.
- Soy-driven deforestation and conversion is usually not immediate, soy is planted a few years after conversion. Therefore, it is recommended to consider a time-lag of 5 years, i.e., soy conversion is given by cumulative area of native vegetation converted between years 0-5 that was planted with soy in year 6.
- Data sources should consider official and credible soy conversion data and political boundaries. When data availability or quality is not ideal, higher risk should be assumed.
- Negligible risk origins are identified as the origins that together represent a small fraction (below a % threshold) of total soy conversion.
- Risk analysis should be updated annually, and methodology should be reviewed every 3 years.

Note: Companies can use other methodologies (e.g., SNDI in France, SCF methodology to define high-risk areas for the Cerrado) even after the recommended methodology above is fully developed.

Annex 2: Deforestation- and Conversion-free (DCF) Approach (cont.)

(B) Certification:

The current Coalition approach considers standards approved by European Feed Manufacturers' Federation (FEFAC) as DCF as an entry point. This list includes both certification schemes (like RTRS, Proterra, ISCC) and company's standards that may not have robust assurance and transparency mechanisms. The Coalition developed additional recommended criteria on assurance and transparency (see criteria below). FEFAC approved standards that also meet all recommended "essential" criteria can be considered as recommended DCF standards. The other FEFAC approved standards will be classified as progressing. The Coalition also added "desired" criteria to encourage standards to improve and follow best practices. These criteria might be recommended as essential criteria in the future.

The Coalition will produce a list of recommended acceptable certification schemes and Voluntary Sustainability Standards (VSS) which will be included in subsequent versions of the Guidance on the Forest Positive Soy Roadmap. Currently the recommended acceptable certification schemes are RTRS (when Chain of Custody is Segregated or site-level Mass Balance) and Proterra (when Chain of Custody is Identity Preserved, Segregated and site-level Mass Balance)- the full assessment using the criteria below will be shared as an annex later in 2023. Each company can define which certification schemes and VSS are acceptable for them following the criteria below, including after a recommended list of standards is identified.

Annex 2: Deforestation- and Conversion-free (DCF) Approach (cont.)

1. **The DCF standard should include criteria to ensure:**
    - The unit of certification as the farm or property (essential)
    - Certified unit has a policy and reporting actions to ensure a zero tolerance approach for threats and violence against Forest, Land and Human Rights Defenders (desired)
    - Certified unit has mechanisms in place to improve gender equality (desired)
    - No-deforestation of natural forests, and the definition of natural forest is aligned with AFi (covered by FEFAC)
    - No-conversion of natural ecosystems, and the definition of natural ecosystem is aligned with AFi (covered by FEFAC)
    - A cut-off date of 2020 or earlier when law or sectoral agreements determine (covered by FEFAC)
    - Compliance with forest laws in country of soy origin (covered by FEFAC)
    - Soy is not linked with worst labour practices, and complies with the ILO fundamental Conventions (covered by FEFAC)
    - Soy is not linked with land conflicts especially with indigenous peoples and local communities, and complies with United Nations Declaration on the Rights of Indigenous People (covered by FEFAC)
    - Free Prior and Informed Consent of indigenous and local communities covering activities on their customary lands where plantations are planned for development (covered by FEFAC)
    - Certified unit has a transparent conflict resolution system and grievance system that is open to all stakeholders to identify and remedy adverse social impacts linked to operations (covered by FEFAC)

Annex 2: Deforestation- and Conversion-free (DCF) Approach (cont.)

2. **The DCF standard should include a chain of custody or traceability system that:**
    - Collects and controls information on traceability to origin (essential)
    - Allows Identity Preserved, Segregated or at least Mass Balance at site level (essential)
    - Ensures volume control and avoids double counting (desired)
    - Include minimum performance requirements for non-certified when allowing Mass Balance models (desired)

3. **The DCF standard deploys assurance mechanisms at audit level that includes:**
    - Verification protocols and time for renewal of certificate (essential)
    - Minimum performance level accepted: all items listed under 1 above are considered 'core' (essential)
    - Specific qualifications and competencies for verification team, that include environmental and social expertise (essential)
    - Requirement for auditors to solicit external stakeholder input, conduct field verification of compliance at the farm level and conduct document review during the audit process (desired)
    - A written procedure or guidance on sampling is provided as a requirement to auditors (essential)
    - A procedure to detect and address non-compliances in the audited unit (essential)

Annex 2: Deforestation- and Conversion-free (DCF) Approach (cont.)

4. **The DCF standard has an accreditation or oversight mechanism which:**
    - Ensures independent verification of company's systems which requirements match the verification of the certified units (essential)
    - Is a legal entity and has a defined organisational structure (essential)
    - Includes a grievance mechanism open to all stakeholders to identify and address non-compliances (essential)
    - Conforms to relevant standards for independent assurance, such as ISO/IEC 17021-1:2015, ISO/IEC 17065:2012, ISO 9001 (desired)
    - Has a mechanism to identify and address conflicts of interest (desired)
    - Includes stakeholder consultation to develop/review the standard (desired)

5. **The DCF standard ensures transparency by:**
    - Publicly disclosing the production standard criteria and assurance system criteria (essential)
    - Making the certification or verification summary reports publicly available, including the verification scope, metrics, process, and results (desired)
    - Publicly disclosing the list of certified units, including names, size, location and expiry date of certificate (desired)

It is important to note that certification is not only a tool to deliver on DCF, but can deliver on other aspects of the Soy Roadmap such as supplier mapping, traceability, verification and certification is a farm level assessment.

Annex 2: Deforestation- and Conversion-free (DCF) Approach (cont.)

(C) Farm-level Monitoring:

The criteria for farm-level monitoring is under discussion with key soy stakeholders, including SCF. The objective is to reach a whole farm approach aligned with AFi guidance, in which soy volumes can only be reported as DCF under this implementation option if no conversion of native vegetation after 2020 took place anywhere in the farm, regardless of the area being used for soy or not. However, the Coalition recognises that:

i. The Amazon Soy Moratorium (ASM) verifies compliance at the production level only, not the whole farm. Still, is an important DCF mechanism.

ii. Upstream traders are still progressing in mapping soy farms and face technical challenges

iii. The EU Regulation on Deforestation-free Products considers the plot of land as a unit to ascertain compliance

Therefore, the soy plot approach will be accepted to report DCF soy volumes for the moment. As part of the 2023 priority actions for the Soy Working Group, the Coalition will engage direct suppliers and traders to promote traceability to farm and identify and work to overcome the barriers to achieve a whole-farm approach for the soy sector.

Annex 2: Deforestation- and Conversion-free (DCF) Approach (cont.)

Mechanisms to Ensure DCF

Traceability:

Regardless of the DCF implementation option, volumes can only be reported as DCF if there is a system in place to control supply chain flows, which do not need to be a full chain of custody but rather ensure traceability. Note that this does not only apply to certification but to the other DCF implementation options as well (negligible risk and farm-level monitoring), although certification schemes will already have CoC systems in place.

The following systems are accepted as DCF:

- Systems that ensure 100% of volume purchased is physically DCF, which can be achieved when:
  - the supplier is DCF across their entire business;
  - through Identity Preserved (IP), Segregated (SG), or DCF Controlled CoC models under certification schemes (currently under development by RTRS and Proterra); or
  - through suppliers' physical segregation of DCF volumes.
- Systems that inform the % known as DCF in a mix (regardless of implementation option adopted) to encourage suppliers to become DCF across entire business by gradually increasing % DCF.

Annex 2: Deforestation- and Conversion-free (DCF) Approach (cont.)

- Mass Balance (MB) Chain of Custody or equivalent systems that allow mix of DCF and non-DCF soy only at site-level **accepted until 2025.** MB at site-level (see resource below for the different types of MB) is accepted as a transition pathway to DCF, and more details on how companies will transition to DCF will be added to this guidance. MB at site-level will be accepted as DCF until 2025 given the Coalition's recognition that IP and SG are not widely available in the market, DCF Controlled CoC and % known as DCF in a mix are not currently available, and that the Coalition's strategy is a combination of actions to progress towards DCF volumes, suppliers and landscapes. When sourcing MB, companies should recognise that they are still at risk for uncertified volumes and can take steps to control the risk (e.g., through supplier management systems). During the transition to DCF, companies are encouraged to support suppliers, certification schemes and others in the development of solutions that fully deliver DCF soy.

Report as progress towards DCF if volume is under a timebound action plan to be moved to DCF and currently:

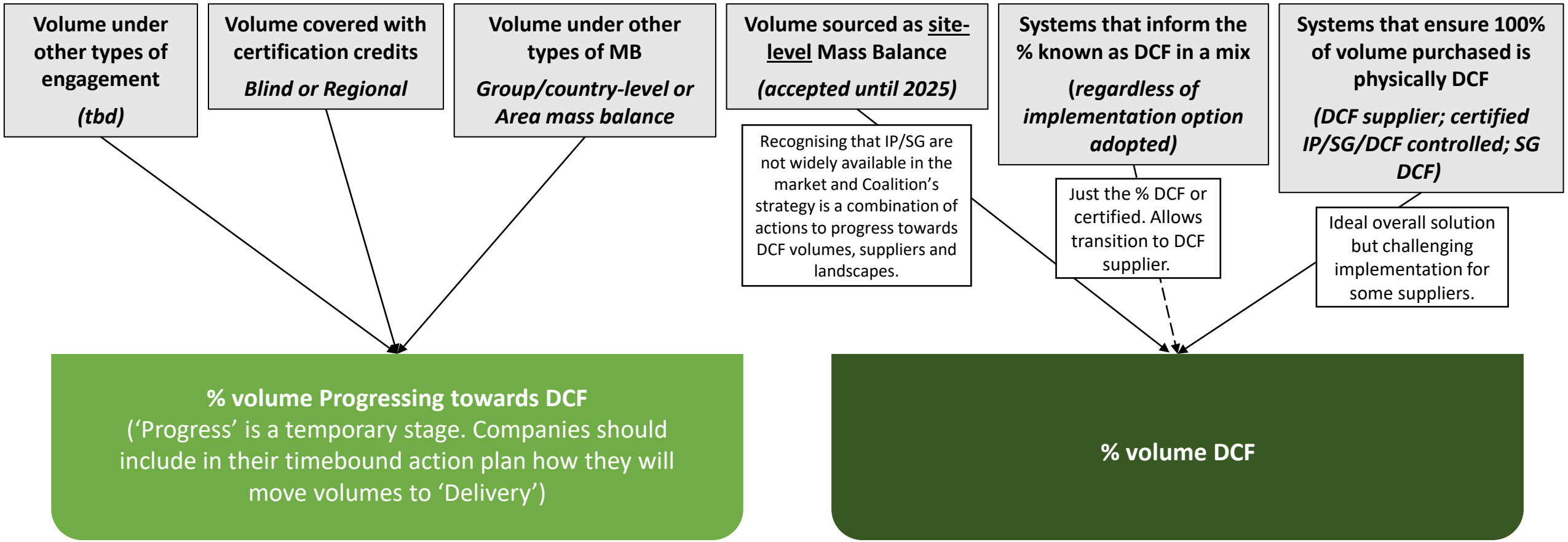
- Under other types of engagement *(to be determined)*
- Covered with certification credits ('blind' or regional)
- Under other types of Mass Balance (group/country level or area mass balance)

For the different types of Mass Balance, see ISEAL Guidance Chain of custody models and definitions:

- *Batch-level MB (see p.10)*
- *Site-level MB (see p.12)*
- *Group/country level MB (see p.14)*

Annex 2: Deforestation- and Conversion-free (DCF) Approach (cont.)

Figure on systems to control supply chain flows for DCF soy and progress towards DCF:



Annex 2: Deforestation- and Conversion-free (DCF) Approach (cont.)

Verification:

There is a very active discussion within the soy sector about what 'verification' means for reporting on deforestation and/or conversion free volumes. It seems likely that claims of verified DCF will increasingly be based on verification of the consolidated DCF information being published. However, it is not clear whether there will also be expectations for verification of the various data being used (e.g. of the mapping, the monitoring, the response to deforestation alerts etc.). The minimum verification criteria for DCF soy data will be discussed in the Soy Working Group and subsequent versions of the Guidance on the Forest Positive Soy Roadmap will be updated to reflect their outcomes.

Remediation:

The operationalization of DCF criteria includes identification of non-compliances and adequate response, which can include remediation plans that, if implemented, can allow previously non-compliant production units to become DCF again. The criteria to identify and respond to DCF non-compliances as well as to monitor and close remediation plans will be discussed and the outcomes of these discussions will be reflected in subsequent versions of the Guidance.

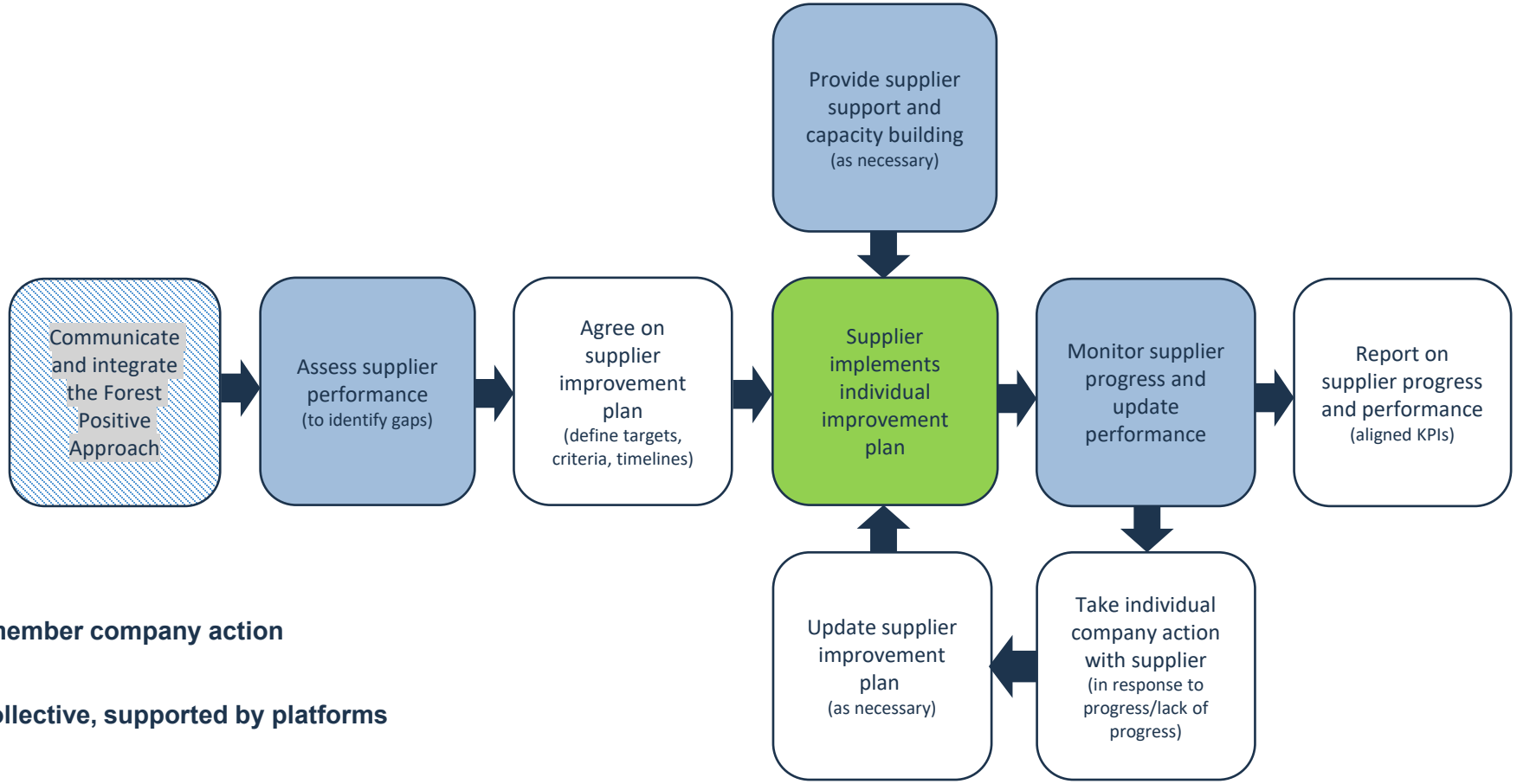
Annex 2: Deforestation- and Conversion-free (DCF) Approach (cont.)

Steps for Embedded Soy Users to Connect with DCF Approach:

The Coalition recognises the need for flexibility for embedded soy users. More guidance will be added as the DCF approach is adapted to embedded soy in 2023. Initial guidance is presented below:

1. Map origin of raw material (where animal was raised)
2. Assess exposure to risk (using trade data).This will not inform DCF claims but provide an idea on exposure to help prioritise where to take action.
3. Individually decide to prioritise suppliers (based on exposure to risk). If vertically integrated, more visibility on soy origin so ideal situation to pilot a DCF solution. If not vertically integrated, build on existing initiatives including national initiatives. Dependent on level of information on origin in the field.
4. Then implement the DCF approach. If approach is being implemented by traders, use their progress to plug in your company's actions.

Annex 3: Supplier Engagement Process



Annex 4: Summary of Public Reporting Requirements in the Forest Positive Soy Roadmap v1.8

For Direct Soy Buyers	For Embedded Soy Users and Retailers
ELEMENT 1: OWN SUPPLY CHAIN	**ELEMENT 1: OWN SUPPLY CHAIN**
Public information requirements	**Public information requirements**
☐ 1.1 Policy commitments to the forest positive goals ☐ 1.2 Timebound action plan summary ☐ 1.3 Soy footprint across all product categories ☐ 1.4 Methodology for soy footprint calculation	☐ 1.1 Policy commitments to the forest positive goals ☐ 1.2 Timebound action plan summary ☐ 1.3 Soy footprint across all product categories ☐ 1.4 Methodology for soy footprint calculation
KPIs	**KPIs**
☐ 1.5 % Traceable to at-risk origin (country or subnational) without further assurance of DCF status ☐ 1.6 % Unknown origins ☐ 1.7 % DCF supply and break-down into: • % DCF negligible risk origin • % DCF certified • % DCF monitored ☐ 1.8 Progress on ensuring soy is deforestation- and conversion-free for at-risk origins: a) Year on year change in DCF volume % b) % of non-DCF volume under engagement, and change compared to previous year	☐ 1.5 % Traceable to at-risk origin (country or subnational) without further assurance of DCF status ☐ 1.6 % Unknown origins ☐ 1.7 % DCF supply and break-down into: • % DCF negligible risk origin • % DCF certified • % DCF monitored ☐ 1.8 Progress on ensuring soy is deforestation- and conversion-free for at-risk origins: a) Year on year change in DCF volume % b) % of non-DCF volume under engagement, and change compared to previous year

Annex 4: Summary of Public Reporting Requirements in the Forest Positive Soy Roadmap v1.8

For Direct Soy Buyers	For Embedded Soy Users and Retailers
ELEMENT 2: SUPPLIER & TRADER ENGAGEMENT	**ELEMENT 2: SUPPLIER & TRADER ENGAGEMENT**
Public information requirements	**Public information requirements**
☐ 2.1 Direct supplier list ☐ 2.5 Summary of the Forest Positive Approach for suppliers and traders	☐ 2.1 Direct supplier list ☐ 2.4 List of identified major upstream suppliers ☐ 2.5 Summary of the Forest Positive Approach for suppliers and traders
KPIs	**KPIs**
☐ 2.2 % of T1 suppliers to whom the Forest Positive Approach and its implementation have been communicated ☐ 2.3. Performance of Tier 1 suppliers against the elements of the Forest Positive Approach including progress on delivery across entire soy business	☐ 2.2 % of T1 suppliers to whom the Forest Positive Approach and its implementation have been communicated ☐ 2.3 Performance of Tier 1 suppliers against the elements of the Forest Positive Approach including progress on delivery across entire soy business ☐ 2.6 Upstream suppliers/traders sourcing from at-risk origins that have been engaged (directly or via collective approach) and are being evaluated ☐ 2.7 Performance of upstream suppliers/traders against the elements of the Forest Positive Approach including progress on delivery across entire soy business

Annex 4: Summary of Public Reporting Requirements in the Forest Positive Soy Roadmap v1.8

For Direct Soy Buyers	For Embedded Soy Users and Retailers
ELEMENT 4: ENGAGEMENT IN LANDSCAPES AND REGION	**ELEMENT 4: ENGAGEMENT IN LANDSCAPES AND REGIONS**
Public information requirements and KPIs	**Public information requirements and KPIs**
☐ 4.1 Priority production landscapes identified ☐ 4.2 Methodology used to identify priority production landscapes to transform to forest positive ☐ 4.3 # of landscape initiatives currently engaged in ☐ 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 type of engagement (e.g disbursed financial, in-kind, capacity, preferential sourcing) c. Specific actions or projects that are supported d. How the actions intend to address systemic issues and contribute to delivering forest positive goals (at least one of conservation, restoration, positive inclusion of farmers and communities, multi-stakeholder platforms or partnerships) e. Linkages to shared landscape-level goals developed through multi-stakeholder process	☐ 4.1 Priority production landscapes identified ☐ 4.2 Methodology used to identify priority production landscapes to transform to forest positive ☐ 4.3 # of landscape initiatives currently engaged in ☐ 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 type of engagement (e.g disbursed financial, in-kind, capacity, preferential sourcing) c. Specific actions or projects that are supported d. How the actions intend to address systemic issues and contribute to delivering forest positive goals (at least one of conservation, restoration, positive inclusion of farmers and communities, multi-stakeholder platforms or partnerships) e. Linkages to shared landscape-level goals developed through multi-stakeholder process

Annex 5: 2023 Reporting Guidance for the Forest Positive Soy Roadmap KPIs

This Annex provides guidance for members on 2023 reporting according to the public requirements in the Soy Roadmap v1.8. For each element of the Soy Roadmap, guidance is provided on public information requirements and KPIs. Please note that for certain KPIs there is separate guidance for direct soy buyers (green tables) and for embedded soy users and retailers (blue tables). For public information requirements and KPIs, links to corresponding **CDP 2023 Forests questions** have been identified (more information below). This guidance is a 'living document' and will be updated as more progress is made on proposed KPIs and aligned definitions/methodologies for future reporting cycles.

Note:

- Members to publicly report on all of the Roadmap KPIs for each Forest Positive Coalition commodity that is material to their business.
- All reporting will be in accordance with the relevant competition laws, with the necessary precautions taken regarding commercially sensitive information. Confidential, commercially sensitive information must not be disclosed.

Annex 5: 2023 Reporting Guidance for the Forest Positive Soy Roadmap KPIs

Increased alignment with CDP for 2023 reporting: Companies reporting via CDP's forests questionnaire can use or build on the information submitted to CDP to complete their reporting for the Forest Positive Coalition Annual Report, and vice versa. The Coalition collaborated with CDP and AFi to increase alignment of reporting requirements with the Accountability Framework's guidance and the CDP Forests questionnaire. To improve alignment, the Coalition has updated the Roadmap KPIs related to Element 1 and Element 2 for Soy and Palm Oil. Changes to existing questions **(dark red)** and new questions **(dark red*)** intended to support aligned reporting have also been included in CDP Forests 2023 questions (see tables below).

Summary of key changes that result in more alignment:

Changes in Forest Positive Coalition Commodity Roadmaps*	Changes in CDP 2023 Questionnaire
Soy • ***Updated Element 1 KPIs (traceability, risk and DCF) to report on full volume*** • ***More clarity on "progress of volumes" KPI metrics*** • ***More clarity on "supplier performance and progress" metrics in guidance*** *PPP* • Addition of traceability KPI *Palm Oil* • New deforestation and conversion free KPI • More clarity on "progress of mills/volume" KPI metrics • More clarity on "supplier performance and progress" metrics in guidance *Note: Full revision of Palm Oil and Soy Roadmap KPIs completed for 2023 reporting. Full revision for PPP and Beef Roadmap KPIs to be completed for future reporting cycles.	*Relevant across commodities:* • Targets question allows reporting on "progress" for NDPE/DCF volumes and mills and other processing facilities • Targets question, Supplier Engagement question, and Compliance question include a clear definition of "action" expected in T1 supplier performance tracking as well as beyond T1 • New risk assessment questions for risk classification • New question that provides breakdown of DCF and non-DCF volumes • More detailed reporting on landscape/jurisdictional engagement *PPP* • Targets question now includes option related to recycling

Annex 5: 2023 Reporting Guidance for the Forest Positive Soy Roadmap KPIs – Element 1: Managing Own Supply Chains

Guidance on the Public Information Requirements in the Roadmap

Public Information Requirements	Guidance	Link to CDP Forests 2023 Questions
1.1 Policy commitments to the forest positive goals	Have a public commitment with reference to specified cut-off dates* and in line with the proposed requirements included in the *Guidance for Forest Positive Soy Suppliers and Traders* (under requirement 1, pp. 4-5). Summary of main aspects to include: 1. Public commitment to deforestation and conversion-free across entire soy commodity business including a public time-bound action plan with clear milestones 2. Process for regular supplier engagement 3. Mechanism to identify and to respond to non-compliances 4. Support initiatives delivering forest positive development at landscape and sectoral level 5. Regular public reporting against the Roadmap KPIs *The cut-off dates adopted for the different biomes must align with sectoral cut-off dates where they exist (e.g. Amazon Soy Moratorium, legal cut-off dates) and be no later than 2020 for the rest. The cut-off dates apply to both legal and illegal deforestation and conversion of natural ecosystems	• **F4.5:** Does your organization have a policy that includes forests-related issues? • **F4.5a**: Select the options to describe the scope and content of your policy. • **F4.6b:** Provide details on your public commitment(s), including the description of specific criteria, coverage, and actions. *Note: new columns request data on the countries/areas selected cutoff dates apply to and the reason for selecting cutoff dates.* • **F4.6a**: Has your organization endorsed any of the following initiatives as part of its public commitment to reduce or remove deforestation and/or forest degradation? **Other related questions:** • **F0.7a**: Identify the parts of your direct operations or supply chain that are not included in your disclosure. • **F4.6:** For your disclosed commodity(ies), do you have a system to control, monitor, or verify compliance with no conversion and/or no deforestation commitments?

Annex 5: 2023 Reporting Guidance for the Forest Positive Soy Roadmap KPIs – Element 1: Managing Own Supply Chains

Public Information Requirements	Guidance	Link to CDP Forests 2023 Questions
1.2 Timebound action plan summary	Have a public timebound action plan in place for the actions the company will take to end deforestation and conversion of natural ecosystems from soy in their supply chain, including target dates that build on AFi guidance.	• **F6.1:** Did you have any forests-related timebound and quantifiable targets that were active during the reporting year? • **F6.1a:** Provide details of your forests-related timebound and quantifiable target(s), and progress made. *Note: revised question structure to allow for more precise and comparable assessment of progress towards achieving targets. Additional dropdown options to include new target areas, such as driving transformational change in landscapes or sectors.*
1.3 Soy footprint across all product categories	**For embedded soy users and retailers and direct soy buyers:** report the total volume of soy purchased directly and soybean embedded in all product categories, calculated using the conversion factors in the literature *(see key references in Element 1 of the Guidance on the Forest Positive Soy Roadmap under 'Estimate your soy footprint' on p. 12).* Indicate the % that is from direct soy and % from embedded soy sources.	• **F1.5:** Does your organization collect production and/or consumption data for your disclosed commodity(ies)? • **F1.5a:** Disclose your production and/or consumption figure
1.4 Methodology for soy footprint calculation	Make the methodology used for soy footprint calculation for reporting in 2023 publicly available.	No related question.

Annex 5: 2023 Reporting Guidance for the Forest Positive Soy Roadmap KPIs – Element 1: Managing Own Supply Chains

Guidance on the KPIs in the Roadmap for Direct Soy Buyers

KPIs	Guidance	Guidance on Narrative Reporting (if no data)	Link to CDP Forests 2023 Questions
1.5 % Traceable to at-risk origin (country or subnational) without further assurance of DCF status	Report the proportion of total soy volume purchased from at-risk origins (see Element 3), according to the company's methodology for risk categorization and traceability. Disclose the risk methodology used for classifying origins, and the methodology used for determining soybean origin as 'known'. *A recommended methodology for classifying soy origins based on deforestation and conversion risk is under discussion with AFi, Trase, and other key stakeholders (for more details, see Element 3 of the Guidance on the Forest Positive Soy Roadmap pp.23-24).*	Describe in the timebound action plan how the company is planning to categorize risk of soy origins.	• **F1.5b*** Provide a breakdown of your DCF and non-DCF volumes relevant to your stage in the supply chain according to how verification is achieved and the highest level of traceability, respectively. *Note: New question provides information on verification methods for DCF volumes, and progress on traceability level for non-DCF volumes. 'Points of traceability' can be used to determine associated risk of non-DCF volumes. Can be cross-referenced with Risk Classification question (F2.3). For companies with only non-DCF volumes, information can be gathered through original traceability question.* **Other related questions:** • **F2.3*:** Do you use a classification system to determine risk of deforestation and/or conversion of other ecosystems for your sourcing areas, and if yes, what methodology is used, and what is the classification used for? *Note: New exploratory question asking if companies have classified sourcing areas by deforestation and/or conversion risk. If yes, provide methodology and optional column to upload risk classification. Can be cross-referenced with DCF reporting question (F1.5b).* • **F1.5c**: For your disclosed commodity(ies), indicate the percentage of the production/consumption volume sourced by national and/or sub-national jurisdiction of origin. • **F6.2:** Do you have traceability system(s) in place to track and monitor the origin of your disclosed commodity(ies)? • **F6.2a:** Provide details on the level of traceability your organization has for its disclosed commodity(ies).

Annex 5: 2023 Reporting Guidance for the Forest Positive Soy Roadmap KPIs – Element 1: Managing Own Supply Chains

KPIs	Guidance	Guidance on Narrative Reporting (if no data)	Link to CDP Forests 2023 Questions
1.6 % Unknown origin	Report the proportion of total soy volume purchased which is from unknown origins.	Describe in the timebound action plan how the company is planning to improve traceability.	• **F1.5b*** Provide a breakdown of your DCF and non-DCF volumes relevant to your stage in the supply chain according to how verification is achieved and the highest level of traceability, respectively. *Note: New question provides information on verification methods for DCF volumes, and progress on traceability level for non-DCF volumes. 'Points of traceability' can be used to determine associated risk of non-DCF volumes. Can be cross-referenced with Risk Classification question (F2.3). For companies with only non-DCF volumes, information can be gathered through original traceability question.* • **F6.2:** Do you have traceability system(s) in place to track and monitor the origin of your disclosed commodity(ies)? • **F6.2a:** Provide details on the level of traceability your organization has for its disclosed commodity(ies). • **F1.5c**: For your disclosed commodity(ies), indicate the percentage of the production/consumption volume sourced by national and/or sub-national jurisdiction of origin.

Annex 5: 2023 Reporting Guidance for the Forest Positive Soy Roadmap KPIs – Element 1: Managing Own Supply Chains

KPIs	Guidance	Guidance on Narrative Reporting (if no data)	Link to CDP Forests 2023 Questions

1.7 % DCF supply and break-down into:
• **% DCF negligible risk origin**
• **% DCF certified**
• **% DCF monitored**
 	
(1/2)
	Report the proportion of total soy volume purchased which is DCF, and break-down into proportion DCF negligible risk origin, DCF certified and DCF monitored, according to the company's methodology for DCF claims. Disclose the methodology used to determine whether soy volumes are DCF or not and how related KPIs were calculated. *See Element 1 of the Guidance on the Forest Positive Soy Roadmap for the current DCF approach (p.16) and Annex 2 for more details.*
	
	• **Traceability:** Regardless of the DCF implementation option, volumes can only be reported as DCF if there is a system in place to control supply chain flows, which do not need to be a full chain of custody but rather ensure traceability. **The following systems are accepted as DCF:**
	  • Systems that ensure 100% of volume purchased is physically DCF, which can be achieved when:
	  • the supplier is DCF across their entire business;
	  • through Identity Preserved (IP), Segregated (SG), or DCF Controlled CoC models under certification schemes (currently under development by RTRS and Proterra); or
	  • through suppliers' physical segregation of DCF volumes.
		Describe in the timebound action plan how the company is planning to source DCF soy.	• **F1.5b*:** Provide a breakdown of your DCF and non-DCF volumes relevant to your stage in the supply chain according to how verification is achieved and the highest level of traceability, respectively. *Note: New question provides information on verification methods for DCF volumes, and progress on traceability level for non-DCF volumes. 'Points of traceability' can be used to determine associated risk of non-DCF volumes. Can be cross-referenced with Risk Classification question (F2.3). For companies with only non-DCF volumes, information can be gathered through original traceability question.*
			
			Other related questions:
			• **F2.3*:** Do you use a classification system to determine risk of deforestation and/or conversion of other ecosystems for your sourcing areas, and if yes, what methodology is used, and what is the classification used for?
			• **F6.3a**: Have you adopted any third-party certification scheme(s) for your disclosed commodity(ies)?
			• **F6.4:** For your disclosed commodity(ies), do you have a system to control, monitor, or verify compliance with no conversion and/or no deforestation commitments?
			• **F6.4a**: Provide details on the system, the approaches used to monitor compliance, the quantitative progress, and the non-compliance protocols, to implement your no conversion and/or deforestation commitment(s).
			• **F1.5a:** Disclose your production and/or consumption figure, and the percentage of commodity volumes verified as deforestation- and/or conversion-free.
			• **F1.7:** Indicate whether you have assessed the deforestation or conversion footprint for your disclosed commodities over the past 5 years, or since a specified cutoff date, and provide details.

Annex 5: 2023 Reporting Guidance for the Forest Positive Soy Roadmap KPIs – Element 1: Managing Own Supply Chains

KPIs	Guidance	Guidance on Narrative Reporting (if no data)	Link to CDP Forests 2023 Questions
1.7 % DCF supply and break-down into: • **% DCF negligible risk origin** • **% DCF certified** • **% DCF monitored** **(2/2)**	• Systems that inform the % known as DCF in a mix (regardless of implementation option adopted) to encourage suppliers to become DCF across entire business by gradually increasing % DCF. • Mass Balance (MB) Chain of Custody or equivalent systems that allow mix of DCF and non-DCF soy only at site-level accepted until 2025. MB at site-level is accepted as a transition pathway to DCF, and more details on how companies will transition to DCF will be added to the Soy Roadmap Guidance. MB at site-level will be accepted as DCF until 2025 given the Coalition's recognition that IP and SG are not widely available in the market, DCF Controlled CoC and % known as DCF in a mix is not currently available, and that the Coalition's strategy is a combination of actions to progress towards DCF volumes, suppliers and landscapes. When sourcing MB, companies should recognise that they are still at risk for uncertified volumes and can take steps to control the risk (e.g., through supplier management systems).	Describe in the timebound action plan how the company is planning to source DCF soy.	• **F1.5b*:** Provide a breakdown of your DCF and non-DCF volumes relevant to your stage in the supply chain according to how verification is achieved and the highest level of traceability, respectively. *Note: New question provides information on verification methods for DCF volumes, and progress on traceability level for non-DCF volumes. 'Points of traceability' can be used to determine associated risk of non-DCF volumes. Can be cross-referenced with Risk Classification question (F2.3). For companies with only non-DCF volumes, information can be gathered through original traceability question.* **Other related questions:** • **F2.3*:** Do you use a classification system to determine risk of deforestation and/or conversion of other ecosystems for your sourcing areas, and if yes, what methodology is used, and what is the classification used for? • **F6.3a**: Have you adopted any third-party certification scheme(s) for your disclosed commodity(ies)? • **F6.4:** For your disclosed commodity(ies), do you have a system to control, monitor, or verify compliance with no conversion and/or no deforestation commitments? • **F6.4a**: Provide details on the system, the approaches used to monitor compliance, the quantitative progress, and the non-compliance protocols, to implement your no conversion and/or deforestation commitment(s). • **F1.5a:** Disclose your production and/or consumption figure, and the percentage of commodity volumes verified as deforestation- and/or conversion-free. • **F1.7:** Indicate whether you have assessed the deforestation or conversion footprint for your disclosed commodities over the past 5 years, or since a specified cutoff date, and provide details.

Annex 5: 2023 Reporting Guidance for the Forest Positive Soy Roadmap KPIs – Element 1: Managing Own Supply Chains

KPIs	Guidance	Guidance on Narrative Reporting (if no data)	Link to CDP Forests 2023 Questions
1.8 Progress on ensuring soy is deforestation- and conversion-free (DCF) for at-risk origins	Report the: a) year on year change in DCF volume % b) % of non-DCF volume under engagement, and change compared to previous year. Describe the engagement, for example, monitoring, % covered with certification credits, % in the process of being physically certified, % volumes covered by active supplier engagement processes. When sourcing from traders, it can be engagement with farmers, and the level or quality of that engagement can vary (e.g., training course with farmer under programme that aims to deliver DCF soy). **Traceability** Report as progress towards DCF if volume is under a timebound action plan to be moved to DCF and currently: • Under other types of engagement (to be determined) • Covered with certification credits ('blind' or regional) • Under other types of Mass Balance (group/country level or area mass balance)	Describe in the timebound action plan how the company is planning to make progress towards sourcing DCF soy.	• **F6.1a:** Provide details of your forests-related timebound and quantifiable target(s), and progress made. *Note: Modified question that allows for reporting on targets (including intermediate targets) on several new areas to better assess progress towards NDPE/DCF.* • **F1.5b*:** Provide a breakdown of your DCF and non-DCF volumes relevant to your stage in the supply chain according to how verification is achieved and the highest level of traceability, respectively. *Note: New question provides information on verification methods for DCF volumes, and progress on traceability level for non-DCF volumes. 'Points of traceability' can be used to determine associated risk of non-DCF volumes. Can be cross-referenced with Risk Classification question (F2.3). For companies with only non-DCF volumes, information can be gathered through original traceability question.* **Other related questions:** • **F6.3a**: Have you adopted any third-party certification scheme(s) for your disclosed commodity(ies)?

Annex 5: 2023 Reporting Guidance for the Forest Positive Soy Roadmap KPIs – Element 1: Managing Own Supply Chains

Guidance on the KPIs in the Roadmap for Embedded Soy Users and Retailers

KPIs	Guidance	Guidance on Narrative Reporting (if no data)	Link to CDP Forests 2023 Questions
1.5 % Traceable to at-risk origin (country or subnational) without further assurance of DCF status	Report the proportion of total soybean equivalent volume purchased which is exposed to at-risk origins (according to the company's methodology for risk categorization) and known upstream actors. Disclose the methodology used for classifying soybean origins as high or low deforestation and conversion. *A recommended methodology for classifying soy origins based on deforestation and conversion risk is under discussion with AFi, Trase, and other key stakeholders (for more details, see Element 3 of the Guidance on the Forest Positive Soy Roadmap pp.23-24).* *See Element 1 of the Guidance on the Forest Positive Soy Roadmap for the criteria for sufficient traceability for embedded soy (p.14).*	Describe in the timebound action plan how the company is planning to categorize risk of soy origins.	• **F1.5b*:** Provide a breakdown of your DCF and non-DCF volumes relevant to your stage in the supply chain according to how verification is achieved and the highest level of traceability, respectively. *Note: New question provides information on verification methods for DCF volumes, and progress on traceability level for non-DCF volumes. 'Points of traceability' can be used to determine associated risk of non-DCF volumes. Can be cross-referenced with Risk Classification question (F2.3). For companies with only non-DCF volumes, information can be gathered through original traceability question.* **Other related questions:** • **F2.3*:** Do you use a classification system to determine risk of deforestation and/or conversion of other ecosystems for your sourcing areas, and if yes, what methodology is used, and what is the classification used for? *Note: New exploratory question asking if companies have classified sourcing areas by deforestation and/or conversion risk. If yes, provide methodology and optional column to upload risk classification. Can be cross-referenced with DCF reporting question (F1.5b).* • **F1.5c**: For your disclosed commodity(ies), indicate the percentage of the production/consumption volume sourced by national and/or sub-national jurisdiction of origin. • **F6.2:** Do you have traceability system(s) in place to track and monitor the origin of your disclosed commodity(ies)? • **F6.2a:** Provide details on the level of traceability your organization has for its disclosed commodity(ies).

Annex 5: 2023 Reporting Guidance for the Forest Positive Soy Roadmap KPIs – Element 1: Managing Own Supply Chains

KPIs	Guidance	Guidance on Narrative Reporting (if no data)	Link to CDP Forests 2023 Questions
1.6 % Unknown origin	Report the proportion of total soy volume purchased which is from unknown origins.	Describe in the timebound action plan how the company is planning to improve traceability.	• **F1.5b*:** Provide a breakdown of your DCF and non-DCF volumes relevant to your stage in the supply chain according to how verification is achieved and the highest level of traceability, respectively. *Note: New question provides information on verification methods for DCF volumes, and progress on traceability level for non-DCF volumes. 'Points of traceability' can be used to determine associated risk of non-DCF volumes. Can be cross-referenced with Risk Classification question (F2.3). For companies with only non-DCF volumes, information can be gathered through original traceability question.* • **F6.2:** Do you have traceability system(s) in place to track and monitor the origin of your disclosed commodity(ies)? • **F6.2a:** Provide details on the level of traceability your organization has for its disclosed commodity(ies). • **F1.5c:** For your disclosed commodity(ies), indicate the percentage of the production/consumption volume sourced by national and/or sub-national jurisdiction of origin.

Annex 5: 2023 Reporting Guidance for the Forest Positive Soy Roadmap KPIs – Element 1: Managing Own Supply Chains

KPIs	Guidance	Guidance on Narrative Reporting (if no data)	Link to CDP Forests 2023 Questions
1.7 % DCF supply and break-down into: • **% DCF negligible risk origin** • **% DCF certified** • **% DCF monitored**	Report the proportion of total soybean equivalent volume purchased which is DCF, and break-down into proportion DCF negligible risk origin, DCF certified and DCF monitored, according to the company's methodology for DCF claims. Disclose the methodology used to determine whether soy volumes are DCF or not and how related KPIs were calculated. The DCF approach will be adapted to embedded soy in 2023. *See Element 1 of the Guidance on the Forest Positive Soy Roadmap for the current DCF approach (p.16) and Annex 2 for more details.*	Describe in the timebound action plan how the company is planning to source DCF soy.	• **F1.5b*:** Provide a breakdown of your DCF and non-DCF volumes relevant to your stage in the supply chain according to how verification is achieved and the highest level of traceability, respectively. *Note: New question provides information on verification methods for DCF volumes, and progress on traceability level for non-DCF volumes. 'Points of traceability' can be used to determine associated risk of non-DCF volumes. Can be cross-referenced with Risk Classification question (F2.3). For companies with only non-DCF volumes, information can be gathered through original traceability question.* **Other related questions:** • **F2.3*:** Do you use a classification system to determine risk of deforestation and/or conversion of other ecosystems for your sourcing areas, and if yes, what methodology is used, and what is the classification used for? • **F6.3a**: Have you adopted any third-party certification scheme(s) for your disclosed commodity(ies)? • **F6.4:** For your disclosed commodity(ies), do you have a system to control, monitor, or verify compliance with no conversion and/or no deforestation commitments? • **F6.4a**: Provide details on the system, the approaches used to monitor compliance, the quantitative progress, and the non-compliance protocols, to implement your no conversion and/or deforestation commitment(s). • **F1.5a:** Disclose your production and/or consumption figure, and the percentage of commodity volumes verified as deforestation- and/or conversion-free. • **F1.7:** Indicate whether you have assessed the deforestation or conversion footprint for your disclosed commodities over the past 5 years, or since a specified cutoff date, and provide details.

Annex 5: 2023 Reporting Guidance for the Forest Positive Soy Roadmap KPIs – Element 1: Managing Own Supply Chains

KPIs	Guidance	Guidance on Narrative Reporting (if no data)	Link to CDP Forests 2023 Questions
1.8 Progress on ensuring soy is deforestation- and conversion-free (DCF) for high-risk areas	Report the proportion of total soybean equivalent volume purchased which is under progress or actions towards becoming DCF (e.g. % footprint covered with certification credits, % in the process of becoming physically certified, or % coming from suppliers under engagement in implementing DCF), according to the company's strategies to deliver on DCF supply.	Describe in the timebound action plan how the company is planning to make progress towards sourcing DCF soy.	• **F6.1a:** Provide details of your forests-related timebound and quantifiable target(s), and progress made. *Note: Modified question that allows for reporting on targets (including intermediate targets) on several new areas to better assess progress towards NDPE/DCF.* • **F1.5b*:** Provide a breakdown of your DCF and non-DCF volumes relevant to your stage in the supply chain according to how verification is achieved and the highest level of traceability, respectively. *Note: New question provides information on verification methods for DCF volumes, and progress on traceability level for non-DCF volumes. 'Points of traceability' can be used to determine associated risk of non-DCF volumes. Can be cross-referenced with Risk Classification question (F2.3). For companies with only non-DCF volumes, information can be gathered through original traceability question.* **Other related questions:** • **F6.3a**: Have you adopted any third-party certification scheme(s) for your disclosed commodity(ies)?

Annex 5: 2023 Reporting Guidance for the Forest Positive Soy Roadmap KPIs – Element 2: Engaging Suppliers and Traders

Guidance on the Public Information Requirements in the Roadmap

Public Information Requirements	Guidance	Link to CDP Forests 2023 Questions
2.1 Direct supplier list	**All members:** Suppliers with whom the company has a direct commercial relationship and from which members sourced soybean or soy products in previous year.	• **F2.2a:** Provide details of your organization's value chain mapping for its disclosed commodity(ies) - column "Your suppliers' production and primary processing sites: attach a list of names and locations (optional)"
2.4 List of identified major upstream suppliers	**For embedded soy users and retailers:** suppliers (traders) with whom member have an indirect relationship through their sources of products containing embedded soy in previous year.	• **F2.2a:** Provide details of your organization's value chain mapping for its disclosed commodity(ies) - column "Your suppliers' production and primary processing sites: attach a list of names and locations (optional)"
2.5 Summary of the Forest Positive Approach for suppliers and traders	Make available a summary of your asks for suppliers and traders, which describe the company's expectations in relation to suppliers' performance. This may be your company's own set of requirements (which can draw on the Forest Positive Approach or refer to the Forest Positive Approach directly), Soy Transparency Coalition's requirements, or other tools your company is using.	No related question.

Annex 5: 2023 Reporting Guidance for the Forest Positive Soy Roadmap KPIs – Element 2: Engaging Suppliers and Traders

Recommended Additional Public Info.	Guidance	Link to CDP Forests 2023 Questions
Supplier engagement approach	Recommendation to make available a high-level description of the approach adopted to engage suppliers and traders to communicate performance expectations, assess performance and monitor progress, as well as how related KPIs are calculated. Proposed requirements for a process for regular supplier and trader engagement can be found in the *Guidance for Forest Positive Soy Suppliers and Traders* (under requirement 2, pp.5-6). *Note: This Guidance has been developed initially for Coalition members' engagement with their larger suppliers (i.e. traders and own-brand manufacturers).*	• **F6.8:** Indicate if you are working with your direct suppliers to drive action on forests-related issues and if so, provide details of the engagement. • **F6.9:** Indicate if you are working beyond your first-tier supplier(s) to drive action on forest-related issues, and if so, provide details of the engagement.

Annex 5: 2023 Reporting Guidance for the Forest Positive Soy Roadmap KPIs – Element 2: Engaging Suppliers and Traders

Guidance on the KPIs in the Roadmap for Direct Soy Buyers

KPIs	Guidance	Guidance on Narrative Reporting (if no data)	Link to CDP Forests 2023 Questions
2.2 % of T1 suppliers to whom the Forest Positive Approach and its implementation have been communicated	Report on % of total number of/volume sourced from/spent on direct suppliers engaged. Engaging suppliers means communicating the company's expectations (based on the 5 elements of the Forest Positive Approach – see the Soy Roadmap p. 20 or Guidance for Forest Positive Soy Suppliers and Traders) and a process for assessing and monitoring performance, according to the company's approach for supplier engagement. Some examples of more detailed KPIs and how to calculate them are presented below: • **% suppliers engaged and informed of Forest Positive Approach:** Number of suppliers to whom the Forest Positive Approach has been communicated and engaged under an improvement plan divided by total number of suppliers from whom company sourced soy products in previous year. • **% volume from suppliers engaged and informed of Forest Positive Approach:** Total volume of soybean equivalent sourced in previous year (1 Jan –31 Dec) from suppliers to whom the Forest Positive Approach has been communicated and engaged under an improvement plan divided by total volume of soybean equivalent sourced in same year. Members are encouraged to initially focus on large traders for engagement. The definition of large traders will be refined considering financial metrics and soy volumes traded per year. Until a definition is agreed, companies can decide individually what is a large supplier and should publicly disclose their methodology.	Describe in the timebound action plan how the company is planning to communicate asks (aligned with the Forest Positive Approach) and process for assessing and monitoring performance to suppliers.	• **F6.1a:** Provide details of your forests-related timebound and quantifiable target(s), and progress made. *Note: Modification to Targets question that allows for progress/performance reporting over time. Elements of measuring supplier performance broken down into target metrics which can be reported against. This links to the Supplier Engagement question (F6.8/6.9), where promoting compliance with commitments across whole business can be disclosed by CGF suppliers.* • **F6.8:** Indicate if you are working with your direct suppliers to drive action on forests-related issues and if so, provide details of the engagement. *Note: Modification to Supplier Engagement question to capture the type and extent of engagement with a company's direct suppliers, and gathers data for measuring supplier performance across their entire business. Performance can be tracked against linked targets.*

Annex 5: 2023 Reporting Guidance for the Forest Positive Soy Roadmap KPIs – Element 2: Engaging Suppliers and Traders

KPIs	Guidance	Guidance on Narrative Reporting (if no data)	Link to CDP Forests 2023 Questions
2.3 Performance of T1 suppliers against the elements of the Forest Positive Approach including progress on delivery across entire soy business (1/2)	Report the change in performance against the Forest Positive Approach for all engaged T1 suppliers as well as overall progress: a) % volume/procurement spend from T1 suppliers who are compliant with requirements ('FP Approach'), including change in % over time b) % volume/procurement spend from suppliers who are not yet compliant but are reporting/providing information across their whole business. • *Include average score of compliance (aggregate and/or per requirement) and change over time.*	Describe in the timebound action plan how the company is planning to assess suppliers' performance against expectations (aligned with the Forest Positive Approach) and monitor their progress.	• **F6.1a:** Provide details of your forests-related timebound and quantifiable target(s), and progress made. • *Note 1: Modification to Targets question that allows for progress/performance reporting over time. Elements of measuring supplier performance broken down into target metrics which can be reported against. This links to the Supplier Engagement question (F6.8/6.9), where promoting compliance with commitments across whole business can be disclosed by CGF suppliers.* • *Note 2:Participation in the CDP Supply Chain program allows CGF members to collect data from their suppliers and report against targets.* • **F6.8:** Indicate if you are working with your direct suppliers to drive action on forests-related issues and if so, provide details of the engagement. • *Note 1: Modification to Supplier Engagement question to capture the type and extent of engagement with a company's direct suppliers, and gathers data for measuring supplier performance across their entire business. Performance can be tracked against linked targets.* • *Note 2: Participation in the CDP Supply Chain program allows CGF members to collect data from their suppliers and report against targets. Supplier engagement and compliance with Forest Positive Approach can be tracked as a target, populated by supplier data from Supplier Engagement question when companies collect suppliers' data through Supply Chain program.* • **F6.4a:** Provide details on the system, the approaches used to monitor compliance, the quantitative progress, and the non-compliance protocols, to implement your no conversion and/or deforestation commitment(s). *Note: new column requests quantitative data on non-compliant suppliers engaged.*

Annex 5: 2023 Reporting Guidance for the Forest Positive Soy Roadmap KPIs – Element 2: Engaging Suppliers and Traders

KPIs	Guidance	Guidance on Narrative Reporting (if no data)	Link to CDP Forests 2023 Questions

2.3 Performance of T1 suppliers against the elements of the Forest Positive Approach including progress on delivery across entire soy business (2/2)	c. % volume/procurement spend from suppliers who are not yet compliant and not yet reporting/providing information across their whole business
	
	Members are encouraged to initially focus on large traders for engagement.
		Describe in the timebound action plan how the company is planning to assess suppliers' performance against expectations (aligned with the Forest Positive Approach) and monitor their progress.	• **F6.1a:** Provide details of your forests-related timebound and quantifiable target(s), and progress made.
			  • *Note 1: Modification to Targets question that allows for progress/performance reporting over time. Elements of measuring supplier performance broken down into target metrics which can be reported against. This links to the Supplier Engagement question (F6.8/6.9), where promoting compliance with commitments across whole business can be disclosed by CGF suppliers.*
			  • *Note 2:Participation in the CDP Supply Chain program allows CGF members to collect data from their suppliers and report against targets.*
			• **F6.8:** Indicate if you are working with your direct suppliers to drive action on forests-related issues and if so, provide details of the engagement.
			  • *Note 1: Modification to Supplier Engagement question to capture the type and extent of engagement with a company's direct suppliers, and gathers data for measuring supplier performance across their entire business. Performance can be tracked against linked targets.*
			  • *Note 2: Participation in the CDP Supply Chain program allows CGF members to collect data from their suppliers and report against targets. Supplier engagement and compliance with Forest Positive Approach can be tracked as a target, populated by supplier data from Supplier Engagement question when companies collect suppliers' data through Supply Chain program.*
			• **F6.4a:** Provide details on the system, the approaches used to monitor compliance, the quantitative progress, and the non-compliance protocols, to implement your no conversion and/or deforestation commitment(s). *Note: new column requests quantitative data on non-compliant suppliers engaged.*

Annex 5: 2023 Reporting Guidance for the Forest Positive Soy Roadmap KPIs – Element 2: Engaging Suppliers and Traders

Guidance on the KPIs in the Roadmap for Embedded Soy Users and Retailers

KPIs	Guidance	Guidance on Narrative Reporting (if no data)	Link to CDP Forests 2023 Questions
2.2 % of T1 suppliers to whom the Forest Positive Approach and its implementation have been communicated	Report on % of total number of/volume sourced from/spent on direct suppliers engaged. Engaging suppliers means communicating the company's expectations (based on the 5 elements of the Forest Positive Approach – see Roadmap p. 20 or Guidance for Forest Positive Soy Suppliers and Traders) and a process for assessing and monitoring performance, according to the company's approach for supplier engagement. *See examples of KPIs on p.66.* Members are encouraged to initially focus engagement on large T1 suppliers, specifically large own brand manufacturers for retailers. The definition of large suppliers will be refined considering turnover and soy footprint for suppliers of embedded soy. Until a definition is agreed, members can decide individually what is a large supplier and should publicly disclose their methodology.	Describe in the timebound action plan how the company is planning to communicate asks (aligned with the Forest Positive Approach) and process for assessing and monitoring performance to suppliers.	• **F6.1a:** Provide details of your forests-related timebound and quantifiable target(s), and progress made. *Note: Modification to Targets question that allows for progress/performance reporting over time. Elements of measuring supplier performance broken down into target metrics which can be reported against. This links to the Supplier Engagement question (F6.8/6.9), where promoting compliance with commitments across whole business can be disclosed by CGF suppliers.* • **F6.8:** Indicate if you are working with your direct suppliers to drive action on forests-related issues and if so, provide details of the engagement. *Note: Modification to Supplier Engagement question to capture the type and extent of engagement with a company's direct suppliers, and gathers data for measuring supplier performance across their entire business. Performance can be tracked against linked targets.*

Annex 5: 2023 Reporting Guidance for the Forest Positive Soy Roadmap KPIs – Element 2: Engaging Suppliers and Traders

KPIs	Guidance	Guidance on Narrative Reporting (if no data)	Link to CDP Forests 2023 Questions
2.3 Performance of T1 suppliers against the elements of the Forest Positive Approach including progress on delivery across entire soy business (1/2)	Report the change in performance against the Forest Positive Approach for all engaged T1 suppliers as well as overall progress: a) % volume/procurement spend from T1 suppliers who are compliant with requirements ('FP Approach'), including change in % over time b) % volume/procurement spend from suppliers who are not yet compliant but are reporting/providing information across their whole business. • *Include average score of compliance (aggregate and/or per requirement) and change over time.*	Describe in the timebound action plan how the company is planning to assess suppliers' performance against expectations (aligned with the Forest Positive Approach) and monitor their progress.	• **F6.1a:** Provide details of your forests-related timebound and quantifiable target(s), and progress made. • *Note 1: Modification to Targets question that allows for progress/performance reporting over time. Elements of measuring supplier performance broken down into target metrics which can be reported against. This links to the Supplier Engagement question (F6.8/6.9), where promoting compliance with commitments across whole business can be disclosed by CGF suppliers.* • *Note 2:Participation in the CDP Supply Chain program allows CGF members to collect data from their suppliers and report against targets.* • **F6.8:** Indicate if you are working with your direct suppliers to drive action on forests-related issues and if so, provide details of the engagement. • *Note 1: Modification to Supplier Engagement question to capture the type and extent of engagement with a company's direct suppliers, and gathers data for measuring supplier performance across their entire business. Performance can be tracked against linked targets.* • *Note 2: Participation in the CDP Supply Chain program allows CGF members to collect data from their suppliers and report against targets. Supplier engagement and compliance with Forest Positive Approach can be tracked as a target, populated by supplier data from Supplier Engagement question when companies collect suppliers' data through Supply Chain program.* • **F6.4a:** Provide details on the system, the approaches used to monitor compliance, the quantitative progress, and the non-compliance protocols, to implement your no conversion and/or deforestation commitment(s). *Note: new column requests quantitative data on non-compliant suppliers engaged.*

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KPIs	Guidance	Guidance on Narrative Reporting (if no data)	Link to CDP Forests 2023 Questions

2.3 Performance of T1 suppliers against the elements of the Forest Positive Approach including progress on delivery across entire soy business (2/2)	c) % volume/procurement spend from suppliers who are not yet compliant and not yet reporting/providing information across their whole business
	
	Members are encouraged to initially focus engagement on large T1 suppliers, specifically large own brand manufacturers for retailers.
		Describe in the timebound action plan how the company is planning to assess suppliers' performance against expectations (aligned with the Forest Positive Approach) and monitor their progress.	• **F6.1a:** Provide details of your forests-related timebound and quantifiable target(s), and progress made.
			  • *Note 1: Modification to Targets question that allows for progress/performance reporting over time. Elements of measuring supplier performance broken down into target metrics which can be reported against. This links to the Supplier Engagement question (F6.8/6.9), where promoting compliance with commitments across whole business can be disclosed by CGF suppliers.*
			  • *Note 2:Participation in the CDP Supply Chain program allows CGF members to collect data from their suppliers and report against targets.*
			• **F6.8:** Indicate if you are working with your direct suppliers to drive action on forests-related issues and if so, provide details of the engagement.
			  • *Note 1: Modification to Supplier Engagement question to capture the type and extent of engagement with a company's direct suppliers, and gathers data for measuring supplier performance across their entire business. Performance can be tracked against linked targets.*
			  • *Note 2: Participation in the CDP Supply Chain program allows CGF members to collect data from their suppliers and report against targets. Supplier engagement and compliance with Forest Positive Approach can be tracked as a target, populated by supplier data from Supplier Engagement question when companies collect suppliers' data through Supply Chain program.*
			• **F6.4a:** Provide details on the system, the approaches used to monitor compliance, the quantitative progress, and the non-compliance protocols, to implement your no conversion and/or deforestation commitment(s). *Note: new column requests quantitative data on non-compliant suppliers engaged.*

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KPIs	Guidance	Guidance on Narrative Reporting (if no data)	Link to CDP Forests 2023 Questions

2.6 Upstream suppliers/ traders sourcing from high-risk origins that have been engaged and are being evaluated	Report the proportion, volume, or number of upstream suppliers/traders that have been engaged (directly or a collective approach e.g., STC) to communicate company's expectations (based on the 5 elements of the Forest Positive Approach – see Roadmap p. 20 or Guidance for Forest Positive Soy Suppliers and Traders) and had their performance assessed against the expectations.	Describe in the timebound action plan how the company is planning to communicate asks (aligned with the Forest Positive Approach) and process for assessing and monitoring performance to upstream suppliers/traders.	• **F6.1a:** Provide details of your forest-related timebound and quantifiable target(s) and progress made.
			  • *Note 1: Modification to Targets question that allows for progress/performance reporting over time. Elements of measuring supplier performance broken down into target metrics which can be reported against. This links to the Supplier Engagement question (F6.8/6.9), where promoting compliance with commitments across whole business can be disclosed by CGF suppliers.*
			  • *Note 2: Participation in the CDP Supply Chain program allows CGF members to collect data from their suppliers and report against targets.*
			• **F6.9:** Indicate if you are working beyond your first-tier supplier(s) to drive action on forests-related issues, and if so, provide details of the engagement. *Note: Modification to Supplier Engagement question to capture the type and extent of engagement with a company's direct and indirect suppliers, and gathers data for measuring supplier performance across their entire business. Performance can be tracked against linked targets.*

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KPIs	Guidance	Guidance on Narrative Reporting (if no data)	Link to CDP Forests 2023 Questions

2.7 Performance of upstream suppliers/ traders against Forest Positive Approach including progress on delivery across entire operations	To report on overall progress and change in performance, companies can use different KPIs. Some examples are presented below:
	• Proportion of suppliers whose performance was assessed
	• Average supplier performance (using a score measured against expectation)
	• % change in average supplier performance
	• Proportion of suppliers meeting each expectation or group of expectations
	• % change in proportion of suppliers meeting each expectation or group of expectations
	
	Note: Companies can decide to assess trader performance with their own tools (or with support from a service provider) or use platforms like STC.
		Describe in the timebound action plan how the company is planning to assess traders' performance against expectations (aligned with the Forest Positive Approach) and monitor their progress.	• **F6.1a:** Provide details of your forest-related timebound and quantifiable target(s) and progress made.
			  • *Note 1: Modification to Targets question that allows for progress/performance reporting over time. Elements of measuring supplier performance broken down into target metrics which can be reported against. This links to the Supplier Engagement question (F6.8/6.9), where promoting compliance with commitments across whole business can be disclosed by CGF suppliers.*
			  • *Note 2: Participation in the CDP Supply Chain program allows CGF members to collect data from their suppliers and report against targets*
			• **F6.9:** Indicate if you are working beyond your first-tier supplier(s) to drive action on forests-related issues, and if so, provide details of the engagement. *Note: Modification to Supplier Engagement question to capture the type and extent of engagement with a company's direct and indirect suppliers, and gathers data for measuring supplier performance across their entire business. Performance can be tracked against linked targets.*
			• **F6.4a:** Provide details on the system, the approaches used to monitor compliance, the quantitative progress, and the non-compliance protocols, to implement your no conversion and/or deforestation commitment(s). *Note: new column requests quantitative data on non-compliant suppliers engaged.*

Annex 5: 2023 Reporting Guidance for the Forest Positive Soy Roadmap KPIs – Element 2: Engaging Suppliers and Traders

Antitrust note: *Reporting should be limited to information on the overall performance of Tier 1 Suppliers (aggregated) as the safest option. If members wish to report on individual suppliers' performance, the metrics to be reported on should not include competitively sensitive information (e.g. prices, costs, volumes). There should be no commentary that could imply business is not to be done with a specific supplier based on its performance.*

Annex 5: 2023 Reporting Guidance for the Forest Positive Soy Roadmap KPIs – Element 3: Monitoring and Managing High-risk Origins

V1.8 of the Roadmap does not include KPIs for Element 3. *Note: A recommended methodology for classifying soy origins based on deforestation and conversion risk is under discussion with AFi, Trase, and other key stakeholders (for more details see Element 3 of the Guidance on the Forest Positive Soy Roadmap).*

Annex 5: 2023 Reporting Guidance for the Forest Positive Soy Roadmap KPIs – Element 4: Engaging in Production Landscapes

Guidance on the Public Information Requirements and KPIs in the Roadmap for Direct Soy Buyers and for Embedded Soy Users and Retailers

Public Information Requirements and KPIs	Guidance	Link to CDP Forests 2023 Questions
4.1 Priority production landscapes identified	List the priority landscapes that your company has identified ☐ Priority area or landscape initiative 1 ☐ Priority areas or landscape initiative 2 ☐ Etc.	• **F6.10a:** Indicate the criteria you consider when prioritizing landscapes and jurisdictions for engagement in collaborative approaches to sustainable land use and provide an explanation. *Note: new drop-down options and revised column requests data on the process of prioritizing landscapes/jurisdictions for engagement*
4.2 Methodology used to identify priority production landscapes to transform to forest positive	Report on methodology used for the prioritisation of landscapes ☐ Using company specific methodology to prioritise production areas to engage in to transform towards forest positive areas? ☐ Using an existing methodology for prioritising production landscapes. Please select from the list below: ○ CGF Forest Positive Coalition to select landscape initiatives through process of Expression of Interest ○ Linkages to identification of commodity specific high priority areas/ high-risk origin areas linked to Element 3 ○ AFI work with Trase and others on identifying low and high priority areas ○ Other, namely: ☐ Methodology not yet developed	• **F6.10a:** Indicate the criteria you consider when prioritizing landscapes and jurisdictions for engagement in collaborative approaches to sustainable land use and provide an explanation. *Note: new drop-down options and revised column requests data on the process of prioritizing landscapes/jurisdictions for engagement*

Annex 5: 2023 Reporting Guidance for the Forest Positive Soy Roadmap KPIs – Element 4: Engaging in Production Landscapes

Public Information Requirements and KPIs	Guidance	Link to CDP Forests 2023 Questions
4.3 # of landscape initiatives currently engaged in	Report on how many landscape initiatives your company is contributing to in this current year. *Note: this can differ from and/or include only a sub-set or selection of the prioritised landscape initiatives or areas.* ☐ Number of landscape initiatives engaged in:	**Related questions:** • **F6.10:** Do you engage in landscape (including jurisdictional) approaches to progress shared sustainable land use goals? • **F6.10b:** Provide details of your engagement with landscape/jurisdictional approaches to sustainable land use during the reporting year. *Note: Can be used to calculate number of landscape initiatives engaged in by adding up the number of initiatives reported on in this question.*
4.4 For each landscape initiative your company is currently engaged in, information on:		• **F6.10b:** Provide details of your engagement with landscape/jurisdictional approaches to sustainable land use during the reporting year.
4.4a) Name, location, timeline and other partners involved	Report on the following for each landscape initiative currently engaged in: ☐ Name of the initiative: ☐ Location of the initiative (country and region): ☐ Committed timeline of engagement (number of years or until when): ☐ Other partners involved (including other Coalition members and key stakeholders):	*Note: new columns request data on types of stakeholders engaged*

Annex 5: 2023 Reporting Guidance for the Forest Positive Soy Roadmap KPIs – Element 4: Engaging in Production Landscapes

Public Information Requirements and KPIs	Guidance	Link to CDP Forests 2023 Questions
4.4b) Report on type of engagement (e.g disbursed financial, in-kind, capacity, preferential sourcing)	Report on how you contribute/support the landscape initiative ☐ Disbursed financial support: ☐ In-kind support, including: ☐ Preferential sourcing: ☐ Other, including: Alternatively, please refer to the engagement categories identified by SourceUp or CDP.	• Also **F6.10c*:** For each of your disclosed commodities, provide details of the production/ consumption volumes from each of the jurisdictions/ landscapes you engage in. *Note: new question which can be used to report on preferential sourcing*
4.4c) Specific actions or projects that are supported	List the specific activities support for the current year that you support: ☐ Activity 1: ☐ Activity 2: ☐ Etc.	
4.4d) How the actions intend to address systemic issues and contribute to delivering forest positive goals (at least one of conservation, restoration, positive inclusion of farmers and communities, multi-stakeholder platforms or partnerships)	Select which of the following forest positive elements the initiative contributes to: ☐ Conservation and sustainable management of forests and natural ecosystems ☐ Restoration and rehabilitation of deforested areas and natural ecosystems ☐ Positive and lasting inclusion and resilience of farmers and local communities ☐ Sustainable partnership development. ☐ Other, e.g. specific goals or outcomes of the landscape initiatives	

Annex 5: 2023 Reporting Guidance for the Forest Positive Soy Roadmap KPIs – Element 4: Engaging in Production Landscapes

Public Information Requirements and KPIs	Guidance	Link to CDP Forests 2023 Questions
4.4e) Linkages to shared landscape-level goals developed through multi-stakeholder process	*In cases where the landscape level initiative has defined goals that are different from or additional to the elements of Forest Positive listed under 4.d.* Report on how specific action(s) and/or project(s) that are supported are linked to or contribute to specific landscape level goals, objectives our outcomes where these have been defined. Support/contribution to landscape level specific goal of the initiative: ☐ Goal, objective, outcome 1: ☐ Goal, objective, outcome 2:	*Note: new columns request data on types of stakeholders engaged*

Contact the Coalition

Learn more about our commitment to build a forest positive future.

www.tcgfforestpositive.com

forestpositive@theconsumergoodsforum.com

@CGF_Sus

CGF Social and Environmental Sustainability