

Nestlé

Coalition member since 2020 | As of September 2024, palm oil, soy, paper, pulp, and fibre-based packaging (PPP), and beef are material commodities for Nestlé.

The following table includes a list of each Key Performance Indicator (KPI) for each material commodity, along with the company's 2023 reporting record. The record includes the following responses:

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

Companies have also provided information on their performance against appropriate KPIs, along with methodologies and targets. This information has been self-reported by companies and verified by Proforest.

Links are provided to information when a company is reporting (“Yes”) against a public information requirement, and when a company is reporting qualitatively (“Yes – narrative reporting”) against a quantitative KPI.

For a full methodology on the Forest Positive Coalition's reporting process, including a list of all KPIs and public information requirements, visit transparency.tcgforestpositive.com

PALM OIL	Publicly reported value and method provided in 2023	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2024 reporting on 2023 data	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
SEC - SECTION A: PALM OIL- CPO/PKO							
1.0 - Element 1: Own Supply Chain							
1.1 - Policy commitments to the forest positive (NDPE) goals	See section on 'our commitments' and 'Forest Positive strategy'. See Nestle responsible sourcing standard. https://www.nestle.com/sites/default/files/2021-06/nestle-towards-forest-positive-future-report.pdf https://www.nestle.com/sites/default/files/asset-library/documents/library/documents/suppliers/nestle-responsible-sourcing-standard-english.pdf	Yes	Nestlé builds on a commitment made in 2010 to end deforestation in its supply chain and at this time we were one of the first companies to make such commitment. This commitment is operationalized in our Nestlé Responsible Sourcing Core Requirements. Since then, we have been working across our supply chains to make no deforestation a reality. The foundations for this work are our supply chain mapping (knowing where our palm oil comes from), continuous monitoring of forest related risks such as through field assessments and satellite monitoring, and close supplier engagement to investigate and address those risks. Moving from a no-deforestation strategy to a 'forest-positive' strategy, means that we will buy from suppliers who not only do not source from deforested lands, but who are actively conserving and restoring forests while promoting sustainable livelihoods and respecting human rights. One key action of our Forest positive strategy on Palm is through our participation as a member in the POCG, we work together with other palm oil buyers, traders, and producers, to accelerate effective implementation of No Deforestation, No Peat, No Exploitation (NDPE) commitments, including by: - Co-convening the Production and Protection Beyond Concessions (PPBC) - Supporting the industry wide Implementation of the No Deforestation, No Peat, No Exploitation Implementation Reporting Framework (NDPE IRF) This tool is critical to align the industry around a common tool to monitor and understand progress of NDPE policy commitments not only within a specific company supply chain but the palm oil industry as a whole.		The scope of the palm oil reporting excludes palm oil derivatives	https://www.nestle.com/sites/default/files/asset-library/documents/library/documents/suppliers/nestle-responsible-sourcing-standard-english.pdf https://palmoilcollaborationgroup.net/ https://www.ndpe-irf.net/ https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf	
1.2 - Timebound action plan summary	See operational plan in CGF reporting document and Nestle forest positive strategy https://www.nestle.com/sites/default/files/2021-06/nestle-towards-forest-positive-future-report.pdf https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf	Yes	Nestlé's deforestation free commitment consists of achieving and maintaining 100% assessed deforestation-free primary supply chains (for meat, palm oil, pulp and paper, soy and sugar) by 2022 and 2025 for cocoa and coffee. More specifically, one of Nestlé's responsible sourcing requirements is that there is no expansion or production on areas converted from natural forests and other natural ecosystems after commodity sectoral cut-off dates where they exist, but in no case later than 31 December 2020. We aim to support at least 15 landscape initiatives in key sourcing origins by end of 2024. We aim to develop and publish an Indigenous Peoples and Local Communities' land rights action plan by end of 2022, as part of our Human Rights Framework and Roadmap. We will continue to advocate for more engagement with producers and producer countries, strengthened supply chain transparency and due diligence requirements, increased international collaboration and direct finance and investment towards more sustainable supply chains through ongoing policy processes across the world. We aim to report annually on progress made in implementing our Forest Positive strategy through our Creating Shared Value and Sustainability report.			https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf	
1.3 - Mill list using the conventions of the Universal Mill List to make group links (manufacturers)	See mill list https://www.nestle.com/sites/default/files/2019-08/supply-chain-disclosure-palm-oil.pdf	Yes	https://www.nestle.com/sustainability/sustainable-sourcing/supply-chain-disclosure				
1.4 - % of total commodity volume that is in scope of Element 1 reporting (new KPI)	N/A- new KPI	Yes - Quantitative	458,694 tons = 100% MT of palm oil-based ingredients in raw material sourcing. For materials where Palm Oil comprises a % of the total raw material, that % of the raw material volume is taken. Palm oil derivatives are not in scope for due to their volumes being negligible.			https://www.nestle.com/sites/default/files/2024-02/creating-shared-value-sustainability-report-2023-en.pdf	

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<p>1.5 - % volume that is forest positive (or NDPE).</p> <p>In 2024 report on 1.5a (% volume that is DCF) and 1.5b (year on year change in forest positive/NDPE volume %) only.</p>	<p>95.6% of our palm oil volumes were assessed as deforestation-free through one of the following verification methods: - 89% assessed from the sky - 6% assessed on the ground - 1% traceable to low-risk origin</p> <p>https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf</p>	<p>Yes - Quantitative</p>	<p>96% of our palm oil volumes were assessed as deforestation-free through one of the following verification methods: - 89.4% assessed from the sky - 5.9% assessed on the ground - 0.7% traceable to low-risk origin 4% unknown</p>	<p>Is your DCF methodology aligned with the CGF-FPC DCF methodology? - Please highlight the relevant option: Fully aligned / Partially aligned / Not yet aligned. If selected 'partially or not yet aligned', please explain next steps for full alignment</p> <p>Next steps to continue to align with negligible risk as sectoral discussions develop</p> <p>Assessed on the ground: Volumes have been assessed through on-the-ground assessments, including, but not restricted to, e.g., High Carbon Stock Approach (HCSA) & High Conservation Values (HCV) assessments, by our partners (e.g., Earthworm). – Assessed from the sky: Volumes have been assessed through satellite monitoring of production sites (farms, mills or supply area) in our supply chain identified through traceability exercise.</p>	<p>Direct supplies of palm oil (excluding margarine & creamers)</p>	<p>https://www.nestle.com/sites/default/files/2024-02/creating-shared-value-sustainability-report-2023-en.pdf</p> <p>https://www.nestle.com/sites/default/files/2024-02/reporting-scope-methodology-esg-kpis-2023-en.pdf</p>	
<p>1.6 - Progress of mills toward forest positive (or NDPE) – in alignment with the CGF-FPC Palm Oil DCF methodology.</p> <p>Progress of mills toward forest positive (or NDPE) – in alignment with the CGF-FPC Palm Oil DCF methodology</p>	<p>75% of our supply base was coming from mills and refineries with time bound Action Plans towards NDPE compliance or Coming from RSPO certified origins</p> <p>https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf</p>	<p>Yes - Quantitative</p>	<p>In 2022: 75% of our supply base was coming from mills and refineries with time bound Action Plans towards NDPE compliance or Coming from RSPO certified origins</p> <p>https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf</p>	<p>To be updated with CDP info when public:</p>		<p>https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf</p>	
<p>1.7 - % traceable to mill</p>	<p>99% in 2022 97% in 2021</p>	<p>Yes - Quantitative</p>	<p>99% in 2022 97% in 2021</p>			<p>https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf</p>	

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1.8 - % traceable to FFB sources	96% in 2022 68% in 2021	Yes - Quantitative	96% in 2022 68% in 2021	Traceable means Identification of the locations of the upstream sites in a supply chain from a Nestlé factory or product to a specified tier in the supply chain origins. Traceability enables remote monitoring of identified sites through satellite imagery. We aim to obtain traceability mill, plantation, and where possible to concession boundaries, enabling verification of the exact origin through satellite monitoring. Traceability to plantation for palm oil is defined as: • Estates: • Name of Plantation • Parent Company name • GPS coordinates at minimum or polygon • Certification status • Dealers/collectors: • Dealer names • % of overall FFB tonnage mill receives from dealer • Estate info (see above) • Smallholder info (see below) • Smallholders • No. of smallholders • % of FFB tonnage mill receives from smallholder annually • GPS coordinates at minimum or polygon		https://www.nestle.com/sites/default/files/2023-10/cof-forest-positive-coalition-report.pdf	
1.9 - % physically certified (MB/SG)	In 2022, 71% of our palm oil volumes were RSPO certified with the following chains of custody: - Segregated: 19.99% - Mass balance: 1.65% - Credits: 49.3% We remain committed to sourcing 100% Roundtable on Sustainable Palm Oil (RSPO) certified supplies in 2023, even if there is today already a large market supply shortage of RSPO certified palm kernel oil. We are working with industry bodies to demonstrate, regardless of this market situation, our 100% commitment to the due date.	Yes - Quantitative	In 2023, 100% of our crude palm oil (CPO) was from Roundtable on Sustainable Palm Oil (RSPO) certified sources. - Segregated: 32% - Mass Balance: 2% - Credits: 66% Market shortages meant that we were only able to purchase 55% of our kernel oil volume from RSPO sources. - Segregated: 4% - Mass Balance: 0.5% - Credits: 50.5 To help prevent future supply issues, we decided to send a strong market signal. It takes an average of 10 tonnes of crude palm oil to produce a tonne of kernel oil. We purchased certificates for RSPO-certified crude palm oil equivalent to 20 times (1339751 tonnes) the missing volume of certified kernel oil (66,988 tonnes). In 2022, 71% of our palm oil volumes were RSPO certified with the following chains of custody: - Segregated: 19.99% - Mass balance: 1.65% - Credits: 49.3%			https://www.nestle.com/sites/default/files/2024-02/creating-shared-value-sustainability-report-2023-en.pdf	

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2.0 - Element 2: Suppliers & Traders							
2.1 - Direct supplier list	Palm oil suppliers as of December 2022 https://www.nestle.com/sites/default/files/2019-08/supply-chain-disclosure-palm-oil.pdf	Yes	Palm oil suppliers as of December 2023 https://www.nestle.com/sustainability/sustainable-sourcing/supply-chain-disclosure				
2.2 - % Direct suppliers engaged and informed of 'Forest Positive Suppliers' Commitment and 'Forest Positive Approach'	77% of our palm volumes were from suppliers that have been informed and engaged about Forest Positive Approach. We communicated to all Nestlé Palm Oil suppliers in 2022 what were the expectations regarding the Supplier Produced Sustainably which embed all the elements of Forest Positive Approach. 26% of Nestlé direct suppliers have been actively engaged on their Performance as they supply about 75% of Nestlé volumes in partnership with implementing partners. https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf	Yes - Quantitative	<p>We work with our suppliers and partners to continuously improve the practices of our upstream supply chain for palm oil, including assessing and addressing deforestation risks.</p> <p>For more than 10 years, we have been using a combination of tools, including supply chain mapping, certification, satellite monitoring and on-the-ground assessments, to assess and address deforestation risks in our supply chains and improve our understanding of human rights and land rights risks. The results help us identify landscape-level initiatives that can be duplicated for other raw materials.</p> <p>We partnered with Airbus and Earthworm Foundation to implement Starling, a satellite based service to monitor 100% of our global palm oil supply chains. Through Earthworm we engage monthly with 37% of our suppliers, covering more than 90% of our volumes</p> <p>Beyond this, in 2022, 77% of our palm volumes were from suppliers that have been informed and engaged about Forest Positive Approach.</p> <p>In 2022, we communicated to all Nestlé Palm Oil suppliers the expectations regarding all the elements of the Forest Positive Approach. 26% of Nestlé direct suppliers had been actively engaged on their Performance as they supply about 75% of Nestlé volumes in partnership with implementing partners.</p> <p>During 2023, Nestlé expanded its direct engagement of suppliers. Through multiple follow ups during the year, on the Forest Positive Approach to cover 33% of the suppliers, who supply 79% of Nestlé volumes, focusing on HREDD besides the satellite monitoring engagement carried out with Earthworm.</p>			https://www.earthworm.org/our-work/ventures/starling https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf	

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2.3 - Performance of direct suppliers against the elements of the Forest Positive Approach and changes over time including progress on delivery across entire palm oil business	See table on assessment of suppliers against Forest Positive requirement in document	Yes - Quantitative	Forest Positive Requirement 1 Public commitment to 'forest positive' 2 Process for regular supplier and trader engagement including supplier due diligence/selection 3 Mechanism to identify and to respond to grievances 4 Support initiatives delivering forest positive development at landscape and/or sectoral level 5 Regular monitoring and public reporting on effectiveness of actions against key KPIs Starting Action 13.1% 17.1% 13.1% 19.7% 17.1% Progressing towards meeting Requirement 50.3% 49.3% 49.4% 18.2% 48.3% Delivering 27.2% 24.2% 28.1% 52.8% 25.2% Tail-End Supply (Not Assessed) 9.4% 9.4 9.4 9.4 9.4 Total 100% 100% 100% 100%			https://www.nestle.com/sites/default/files/2023-10/cof-forest-positive-coalition-report.pdf	

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3.0 - Element 3: Monitoring & Reporting							
3.1 - Summary of company grievance process that aligns with FPC Deforestation Monitoring & Response Framework (MRF)	https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf	Yes	<p>Summary of our grievance process for palm oil The foundation of our grievance process is our palm oil supply chain traceability data. Assessing and addressing risks related to NDPE starts with knowing where the palm oil we source comes from. As such, we are working toward increasing traceability to plantation, in addition to aiming to obtain concession maps. The second step is the monitoring our palm oil supply chain for deforestation risks via Starling satellite imagery. With Starling, we monitor 50km radius' around mills, or the specific origins where we do have full traceability to plantation (TTP) with concession maps. More information on how we use Starling can be found on our Transparency Dashboard.</p> <p>We also assess our suppliers against our Responsible Sourcing Core Requirements . When gaps are found, our suppliers are asked to develop robust, time-bound action plans. These action plans lay out the steps to bring these supply chains into alignment with our Standard and aligns with the MRF of the CGF FPC for palm Oil.</p> <p>The below describes our grievance process for palm oil: Step Actions taken</p> <ol style="list-style-type: none"> 1. Receipt of grievance Grievance is received, logged in our grievance trackers and receipt acknowledged to the complainant (where appropriate). Note: Grievances may be received through 'Speak Up', our non-compliance reporting system, directly through non-governmental organizations, individuals or other stakeholders contacting us or through Starling satellite monitoring system alerts. 2. Determination of nature of grievance and relationship to Nestlé's supply chain <ol style="list-style-type: none"> a. Grievance is reviewed to ensure that it is in scope (i.e. related to Nestlé Responsible Sourcing Core Requirements and relevant policies) b. Supply chain mapping is reviewed to determine link to Nestlé's supply chain c. If grievance is in scope and the link to Nestlé's supply chain is confirmed, we will proceed to step 3. If grievance is not in scope nor connected to our supply chain, we will close the case (and notify complainant where appropriate) 3. Investigation of the grievance <ol style="list-style-type: none"> a. If the grievance is related to a direct supplier, Nestlé will lead the investigation together with its partner. b. If the grievance is related to a supplier that does not directly supply to Nestlé, we will work through our direct supplier to understand whether the grievance is known, what is its status and whether the direct supplier needs to take additional investigative steps. c. If the grievance is confirmed, we move to step 4. If the investigation is discarded, the case is closed and the result of the investigation is communicated to the complainant (where appropriate). 4. Take action a. If the grievance is confirmed, actions or remediation that are needed will be agreed with the supplier and communicated to the complainant (where appropriate). b. If there is no willingness to engage, the supplier is suspended. Note: in the case that deforestation inside a concession we source from is confirmed, we suspend and then engage the supplier. The supplier will remain suspended until a Stop Work Order, Forest Clearance Moratorium, NDPE policy, and remediation plans are in place. 5. Engagement and Monitoring <ol style="list-style-type: none"> a. Nestlé will monitor that the actions agreed are being taken within the agreed timeframe and will continue to engage with (or through) its direct supplier. b. If the agreed actions are not taken or completed, the supplier is suspended. c. When agreed actions and remediation are completed, the case is closed, and the grievance tracker is updated accordingly 			<p>https://www.nestle.com/csv/raw-materials/palm-oil/palm-oil-transparency-dashboard</p> <p>https://www.nestle.com/sites/default/files/asset-library/documents/library/documents/suppliers/nestle-responsible-sourcing-standard-english.pdf</p> <p>https://www.nestle.com/aboutus/businessprinciples/report-your-concerns</p> <p>https://www.nestle.com/csv/raw-materials/palm-oil/palm-oil-transparency-dashboard</p> <p>https://www.nestle.com/sites/default/files/asset-library/publishingimages/csv/raw-materials/palm-oil-supplier-engagement-process.png</p> <p>https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf</p>	

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3.2 - Summary of progress of grievance cases (e.g. in grievance log or relevant progress report(s))	In 2022, we received grievances related to deforestation and environmental degradation in connection to 17 companies. The status of these grievances as end of December 2022 was the following: Monitoring: 4 Investigating: 13	Yes	In 2022, we received grievances related to deforestation and environmental degradation in connection to 17 companies. The status of these grievances as end of December 2022 was the following: Monitoring: 4 Investigating: 13			https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf	
3.3 - % of supply base covered by deforestation & peat monitoring (including supplier and landscape monitoring systems) aligned with Monitoring Minimum Requirements	97.3% of our supply base is covered by deforestation and peat monitoring aligned with CGF Forest Positive monitoring minimum requirements. We use Starling satellite monitoring for in-depth analysis of every point of origin identified in our palm oil supply chain. In 2021, this included concession boundaries and 50km radius area around over 1,760 mills, to determine whether the origins were assessed as deforestation-free or whether further supplier engagement and investigation was needed. We worked with Earthworm Foundation to conduct in- depth supply chain engagement with our direct suppliers to investigate and address potential risks detected through Starling. More information on how we use Starling is available here- https://www.nestle.com/sustainability/sustainable-sourcing/palm-oil/satellite-monitoring	Yes - Quantitative	97.3% of our supply base is covered by deforestation and peat monitoring aligned with CGF Forest Positive monitoring minimum requirements. We use Starling satellite monitoring for in-depth analysis of every point of origin identified in our palm oil supply chain. In 2021, this included concession boundaries and 50km radius area around over 1,760 mills, to determine whether the origins were assessed as deforestation-free or whether further supplier engagement and investigation was needed. We worked with Earthworm Foundation to conduct in- depth supply chain engagement with our direct suppliers to investigate and address potential risks detected through Starling. More information on how we use Starling is available here- https://www.nestle.com/sustainability/sustainable-sourcing/palm-oil/satellite-monitoring			https://www.nestle.com/sustainability/sustainable-sourcing/palm-oil/satellite-monitoring https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf	
3.4 - For coalition member companies involved, narrative summary of support provided to develop on the ground monitoring and response systems beyond own supply chains including landscape initiatives and sectoral collaborations	We are currently engaged in seven landscape initiatives focusing on palm oil, including four that are part of the CGF Forest Positive Learning Portfolio of Landscape Initiatives	Yes	See KPI 4.4- Aceh Landscape				

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3.5 - % of supply mills with, or potentially linked to, deforestation & peat grievances	4.4% of our volumes have not yet been assessed as deforestation-free as of December 2022. (9% in 2021) As of December 2022, 15.1% of mills in Nestlé's supply chain are buying from at least one sourcing boundary with detected deforestation). These volumes do not necessarily indicate origins are deforested, but rather reflect supply chains with	Yes - Quantitative	4.4% of our volumes have not yet been assessed as deforestation-free as of December 2022. (9% in 2021) As of December 2022, 15.1% of mills in Nestlé's supply chain are buying from at least one sourcing boundary with detected deforestation). These volumes do not necessarily indicate origins are deforested, but rather reflect supply chains with insufficient transparency to allow for assessment. In some cases, producers are unwilling to share their farm locations, in the other cases, there are dealers in the supply chain who collect fruit from many producers but do not provide the origin information, and other times supply chains are very complex, comprised of many smallholder producers that add challenges to mapping. Work will continue to identify additional plantations connected to our supply chain			https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf	

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3.6 - % of deforestation & peat grievances where action taken in line with MRF steps and requirements	0.35% of Nestlé's total volume is engaged to investigate detected deforestation. 5.7% of the mills in Nestlé supply chain are engaged to investigate detected deforestation. That is over a 1/3 of all the mills with Deforestation in Nestlé's supply chain (15.1% as said in previous point). We investigate all grievance cases that come in through our grievance management process to identify potential supply chain links and relevant suppliers to engage corrective actions to address the issues raised. We monitor progress through resolution across all cases. In 2022, we started developing more detailed supplier guidance and minimum requirements for non-compliant suppliers including remediation and recovery planning, forest loss assessment and engagement with affected communities	Yes - Quantitative	0.35% of Nestlé's total volume is engaged to investigate detected deforestation. 5.7% of the mills in Nestlé supply chain are engaged to investigate detected deforestation. That is over a 1/3 of all the mills with Deforestation in Nestlé's supply chain (15.1% as said in previous point). We investigate all grievance cases that come in through our grievance management process to identify potential supply chain links and relevant suppliers to engage corrective actions to address the issues raised. We monitor progress through resolution across all cases. In 2022, we started developing more detailed supplier guidance and minimum requirements for non-compliant suppliers including remediation and recovery planning, forest loss assessment and engagement with affected communities			https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf	

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4.0 - Element 4: Landscape engagement							
4.1 - Priority production landscapes identified	<p>We are currently refining our landscape strategy, including the methodology through which subnational landscapes will be prioritized for collective action through landscape and jurisdictional initiatives. This methodology focuses on both risks to forests and natural ecosystems as well as land and natural resources rights (LRR) risks – which are typically strongly place-based issues. In 2021, the forest risk prioritization was completed for all palm origins and in 2022 the LRR was completed. This was expanded to other commodities in 2023 and will be completed in 2024. Nestlé will continue to assess land rights risk in more landscapes in 2023 and 2024. Forest and land rights priorities will be re-assessed every 3-5 years based on new information & trends, including from landscape & supplier monitoring. Nestlé has also developed other issue specific strategies and action plans (e.g. salient HR action plans) which include taking action at scale in different ways, such as via landscape initiatives where appropriate or sectoral initiatives. This builds on Nestlé's existing investments in production landscapes globally, selected based on entry points for engagement as well as known risks.</p> <p>https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf</p>	Yes	We are currently engaged in seven landscape initiatives focusing on palm oil, including four that are part of the CGF Forest Positive Learning Portfolio of Landscape Initiatives.			https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf	

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4.2 - Methodology used to identify priority production landscapes to transform to forest positive.	Current investments were identified based on landscapes that produce at least one of our forest-risk commodities. We have traced these commodities, and the systemic issues of their origins to define them as a priority landscape. This approach is being reviewed as part of the development of our landscape strategy. We will prioritize landscapes we support based on: 1) Identified risks and opportunities to standing forests and natural ecosystems 2) Land and natural resources risks 3) Volumes sourced 4) Opportunity to engage / enabling environment	Yes	Current investments were identified based on landscapes that produce at least one of our forest-risk commodities. We have traced these commodities, and the systemic issues of their origins to define them as a priority landscape. This approach is being reviewed as part of the development of our landscape strategy. We will prioritize landscapes we support based on: 1) Identified risks and opportunities to standing forests and natural ecosystems 2) Land and natural resources risks 3) Volumes sourced 4) Opportunity to engage / enabling environment			https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf	
4.3 - # of landscape initiatives currently engaged in	7	Yes - Quantitative	7			https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf	

PALM OIL	Publicly reported value and method provided in 2023	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2024 reporting on 2023 data	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
<p>4.4 - For each landscape initiative your company is currently engaged in, information on:</p> <p>a. Name, location, timeline and other partners involved</p> <p>b. Report on type of engagement (e.g disbursed financial, in-kind, capacity, preferential sourcing)</p> <p>c. Specific actions or projects that are supported</p> <p>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)</p> <p>e. Linkages to shared landscape-level goals developed through multi-stakeholder process</p>	<p>Area for Priority Transformation</p> <p>Sabah Landscapes Program</p> <p>The Southern Central Forest Spine (CFS) Landscape</p> <p>Sungai Linau</p> <p>Riau Peat</p> <p>Holistic palm project</p> <p>Smallholder hub</p>	<p>Yes</p>	<p>Area for Priority Transformation</p> <p>Location Aceh, Indonesia, Aceh (Aceh Tamiang, Aceh Selatan, Subulussalam, and Aceh Singkil)</p> <p>Partner Earthworm Foundation</p> <p>Commodity Palm oil</p> <p>Timeline of engagement 2021-2025</p> <p>Type of engagement Disbursed financial support</p> <p>Other partners involved https://www.earthworm.org/our-work/projects/aceh-indonesia</p> <p>Specific actions or projects that are supported Forest protection and restoration</p> <p>Aim: Contribute to reducing deforestation rate and transforming the supply chain by the installation of monitoring, traceability, and No Deforestation No Peat No Exploitation (NDPE) monitoring and verification systems through satellite monitoring, high carbon stock (HCS) and high conservation value assessments.</p> <p>Resilient farmers</p> <p>Aim: Helping farmers to adopt Good Agricultural and Best Management Practices (GAP).</p> <p>Linkages to shared landscape-level goals developed through multi-stakeholder process (in case cases where the landscape level initiative has defined goals</p> <p>Work and families</p> <p>Aim: Addressing plantation labor issues and improving farmers working conditions via activities with companies and the government that are different from or additional to the elements of the CGF Forest Positive strategy) Community rights</p> <p>Aim: Developing participatory land use and land tenure; promoting conflict resolution</p> <p>Stakeholder support, capacity building</p> <p>Aim: Securing government's support and building capacity.</p> <p>How the actions intend to address systemic issues and contribute to delivering forest positive goals</p> <ul style="list-style-type: none"> • 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 • Addressing plantation labor issues and improving farmers working conditions • Securing government support and building capacity • Promoting community rights <p>Sabah Landscapes Program</p> <p>Location Malaysia, Sabah (Beluran, Telupid, Tongod, Kinabatangan, and parts of Lahad Datu).</p> <p>Partner Earthworm Foundation</p> <p>Commodity Palm oil</p> <p>Timeline of engagement 2021-2025</p> <p>Type of engagement Disbursed financial support</p> <p>Other partners involved https://www.earthworm.org/our-work/projects/sabah-malaysia</p> <p>Specific actions or projects that are supported Forest protection and restoration, supply chain transformation</p> <p>Aim: Reducing deforestation by companies and communities, including no new land clearings for palm oil development and protection elephant range through Human-Elephant Conflict (HEC) mitigation activities</p> <p>Aim: Help palm oil mills have action plans to address NDPE issues and are traceable to plantations.</p> <p>Resilient farmers</p> <p>Aim: Implementing smallholder inclusiveness in companies through good agricultural practices, income diversification, sustainability and conservation initiatives.</p> <p>How the actions intend to address systemic issues and contribute to delivering forest positive goals</p> <ul style="list-style-type: none"> • 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 • Addressing plantation labor issues and improving farmers working conditions • Securing government support and building capacity <p>Linkages to shared landscape-level goals developed through multi-stakeholder process (in case cases where the landscape level initiative has defined goals that are different from or additional to the elements of the CGF Forest Positive strategy).</p>			<p>https://www.earthworm.org/our-work/projects/aceh-indonesia</p> <p>https://www.earthworm.org/our-work/projects/sabah-malaysia</p> <p>https://www.earthworm.org/our-work/projects/scfs-malaysia</p> <p>https://www.proforest.net/what-we-do/projects/the-sungai-linau-landscape-conservation-and-livelihoods-programme-slp-14172/</p> <p>https://www.theconsumergoodsforum.com/wp-content/uploads/2022/11/2022-FPC-Business-Case-for-Landscape-Engagement-Report.pdf</p> <p>https://www.theconsumergoodsforum.com/wp-content/uploads/2022/11/2022-FPC-Business-Case-for-Landscape-Engagement-Report.pdf</p> <p>https://www.musimmas.com/musim-mas-partners-with-aak-and-nestle-to-address-deforestation-outside-of-concession-areas/</p> <p>https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf</p>	

PALM OIL	Publicly reported value and method provided in 2023	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2024 reporting on 2023 data	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
SEC - SECTION B: PALM DERIVATIVES							
1.0 - Element 1: Own Supply Chain							
1.1 - Policy commitments to the forest positive (NDPE) goals							
1.2 - Timebound action plan summary							
1.4 - % of total commodity volume that is in scope of Element 1 reporting (new KPI)							
1.5 - % volume that is forest positive (or NDPE). In 2024 report on 1.5a (% volume that is DCF) and 1.5b (year on year change in forest positive/NDPE volume %) only				Is your DCF methodology aligned with the CGF-FPC DCF methodology? - Please highlight the relevant option: Fully aligned / Partially aligned / Not yet aligned. If selected 'partially or not yet aligned', please explain next steps for full alignment			
1.9 - % physically certified (MB/SG)							
2.0 - Element 2: Suppliers & Traders							
2.1 - Direct supplier list. For retailers, this is the own brand supplier list							
2.4 - List of identified major upstream suppliers/traders prioritized							
2.2 - % Direct suppliers engaged and informed of 'Forest Positive Supplier' Commitment and 'Forest Positive Approach'							
2.3 - Performance of direct suppliers against the elements of the Forest Positive Approach and changes over time including progress on delivery across entire palm oil business							
2.5 - Upstream suppliers/traders prioritised and engaged (directly or via a collective approach) and informed of Forest Positive Approach							
2.6 - Performance of upstream suppliers/traders against the elements of the Forest Positive Approach and changes over time including progress on delivery across entire palm oil business							
3.0 - Element 3: Monitoring & Reporting							
3.8 - Provide a short narrative summary of progress made towards reporting on the Element 3 in 2025 (for own brand products)							
4.0 - Element 4: Landscape engagement							
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							

SOY	Publicly reported value and method provided in 2023	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2024 reporting on 2023 data	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
- SECTION A: Direct Soy							
1.0 - Element 1: Own Supply Chain							
1.1 - Policy commitments to the forest positive goals	<p>See section on 'our commitments' and 'Forest Positive strategy'. See Nestle responsible sourcing standard.</p> <p>https://www.nestle.com/sites/default/files/2021-06/nestle-towards-forest-positive-future-report.pdf</p> <p>https://www.nestle.com/sites/default/files/asset-library/documents/library/documents/suppliers/nestle-responsible-sourcing-standard-english.pdf</p>	Yes	See section on 'our commitments' and 'Forest Positive strategy'. See Nestle responsible sourcing standard.		Scope of reporting currently covers all direct soy products, including soybean oil and lecithin that were not included until 2023 report.	<p>https://www.nestle.com/sites/default/files/2021-06/nestle-towards-forest-positive-future-report.pdf</p> <p>https://www.nestle.com/sites/default/files/asset-library/documents/library/documents/suppliers/nestle-responsible-sourcing-standard-english.pdf</p>	

SOY	Publicly reported value and method provided in 2023	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2024 reporting on 2023 data	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
1.2 - Timebound action plan summary	<p>See operational plan in CGF reporting document and Nestle forest positive strategy</p> <p>https://www.nestle.com/sites/default/files/2021-06/nestle-towards-forest-positive-future-report.pdf</p> <p>https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf</p>	Yes	<p>"Nestlé's deforestation free commitment consists of achieving and maintaining 100% assessed deforestation-free primary supply chains (for meat, palm oil, pulp and paper, soy and sugar) by 2022 and 2025 for cocoa and coffee. More specifically, one of Nestlé's responsible sourcing requirements is that there is no expansion or production on areas converted from natural forests and other natural ecosystems after commodity sectoral cut-off dates where they exist, but in no case later than 31 December 2020.</p> <p>We aim to support at least 15 landscape initiatives in key sourcing origins by end of 2024.</p> <p>We aim to develop and publish an Indigenous Peoples and Local Communities' land rights action plan by end of 2022, as part of our Human Rights Framework and Roadmap. We will continue to advocate for more engagement with producers and producer countries, strengthened supply chain transparency and due diligence requirements, increased international collaboration and direct finance and investment towards more sustainable supply chains through ongoing policy processes across the world. We aim to report annually on progress made in implementing our Forest Positive strategy through our Creating Shared Value and Sustainability report. "</p>			<p>https://www.nestle.com/sites/default/files/2021-06/nestle-towards-forest-positive-future-report.pdf</p> <p>https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf</p>	
1.3 - Soy footprint across all product categories	Total soybean equivalent volume estimated 1,174,408 tonnes	Yes	614,121.72 MT of direct soy		614,121.72 MT of direct soy + 1,216,842.24 MT of estimated embedded soy.	<p>https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf</p> <p>https://www.nestle.com/sites/default/files/2022-08/nestle-embedded-soy-footprint-methodology.pdf</p>	

SOY	Publicly reported value and method provided in 2023	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2024 reporting on 2023 data	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
1.4 - Methodology for soy footprint calculation	Extract, clean, adjust and convert volumes purchased to fresh equivalent tons. Estimate feed intake Different Feed Conversion Ratios (FCR) were used according to each product's category to measure the animal's efficiency to convert feed mass into the desired product. Estimate soybean intake through feed. Allocate soybean equivalent volume using economic allocation factor.	Yes	Extract, clean, adjust and convert volumes purchased to fresh equivalent tons. Estimate feed intake Different Feed Conversion Ratios (FCR) were used according to each product's category to measure the animal's efficiency to convert feed mass into the desired product. Estimate soybean intake through feed. Allocate soybean equivalent volume using economic allocation factor.			https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf	
1.5 - % of total commodity volume that is in scope of Element 1 reporting (new KPI)	n/a- new KPI	Yes - Quantitative	100%	614,121.72 MT of direct soy from January 2023 to December 2023 + 1,216,842.24 MT which is the estimated amount of soy embedded in dairy and poultry products purchased by Nestlé through September 2022 to October 2023.	614,121.72 MT of direct soy + 1,216,842.24 MT of estimated embedded soy		
1.6 - % Traceable to at-risk origin (country or subnational) without further assurance of DCF status	81% of our soy volumes in scope were mapped to regions classified as at low risk of deforestation using tools like Maplecroft along with national and international public geospatial data sources (e.g. PRODES Amazon and PRODES Cerrado in Brazil) and relevant literature (e.g. scientific papers and NGO reports).	Yes - Quantitative	- 85% of our soy volumes in scope were mapped to regions classified as at low risk of deforestation using tools like Maplecroft along with national and international public geospatial data sources (e.g. PRODES Amazon and PRODES Cerrado in Brazil) and relevant literature (e.g. scientific papers and NGO reports). - 13% mapped to high risk and covered by DCF solutions (certification and suppliers' programmes) - 2% of the total direct soy volume have non-confirmed origins and may include at-risk origins	Note: 2% of the total direct soy volume have non-confirmed origins and may include at-risk origins.	Our scope of reporting covers 100% of our purchased direct soy volumes. Since 2023 it was expanded to include lecithin and oils.	https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf https://www.nestle.com/sites/default/files/2024-02/creating-shared-value-sustainability-report-2023-en.pdf	
1.7 - % Unknown origins	2% is unknown: not traced or being traced and not yet assessed as deforestation-free.	Yes - Quantitative	2% is unknown: not traced or being traced and not yet assessed as deforestation-free.	Note: 2% of the total direct soy volume have non-confirmed origins and may include at-risk origins.		https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf https://www.nestle.com/sites/default/files/2024-02/creating-shared-value-sustainability-report-2023-en.pdf	

SOY	Publicly reported value and method provided in 2023	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2024 reporting on 2023 data	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
<p>1.8 - % DCF supply and break-down into:</p> <ul style="list-style-type: none"> • % DCF negligible risk origin • % DCF certified • % DCF monitored 	<p>98% of total volume is DCF; 80% traceable to low risk origin; 18% from high risk origin and assessed on the ground.</p>	<p>Yes - Quantitative</p>	<p>97.9% DCF</p> <p>Assessed from the sky 0.4% Assessed on the ground 12.0% Traceable to non-very high-risk origin 85.6%</p>	<p>Partially aligned. <i>Supply chain mapping exercise carried out by Proforest (public DCF methodology available)</i> <i>Note: Nestlé aims to update the origins risk classification in line with the CGF-FPC approach once finalised.</i></p> <p><i>Certification schemes: Certification: SGS and/or through certification such as Round Table on Responsible Soy (RTRS) and Proterra (soy).</i></p>	<p>In 2023, with the inclusion of lecithin and oils, the scope includes all direct soy volumes</p>	<p>https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf</p> <p>https://www.nestle.com/sites/default/files/2024-02/creating-shared-value-sustainability-report-2023-en.pdf</p>	
<p>1.9 - Progressing towards DCF soy:</p> <p>a) Year on year change in DCF volume %</p> <p>b) Proportion (%) of soy volume in scope that is progressing towards DCF</p>	<p>Nestlé has been taking the following steps to work toward deforestation and conversion-free (DCF): 1. Incorporation of DCF criteria into the RFP Tender, a tool through which buyers negotiate future purchases with suppliers 2. Close support to Procurement team to ensure DCF purchases only 3. Engagement with suppliers to present Nestlé's commitments and provide guidance on DCF criteria as well as request evidence to confirm DCF volumes 4. Analysis of evidence provided by suppliers to confirm DCF volumes, with the support from our partner Proforest.</p>	<p>Yes - Quantitative</p>	<p>a) Insignificant reduction (less than 1%, even with the increase in scope)</p> <p>b) No volume under progressing (98% DCF maintained)</p>	<p>Nestlé has been taking the following steps to work toward deforestation and conversion-free (DCF):</p> <p>1. Incorporation of DCF criteria into the soy purchase contract conditions. 2. Close support to Procurement team to ensure DCF purchases only. 3. Engagement with suppliers to present Nestlé's commitments and provide guidance on DCF criteria as well as request evidence to confirm DCF volumes. 4. Analysis of evidence provided by suppliers to confirm DCF volumes, with the support from our partner Proforest.</p>	<p>In 2023, with the inclusion of lecithin and oils, the scope includes all direct soy volumes.</p>	<p>https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf</p> <p>https://www.nestle.com/sites/default/files/2024-02/creating-shared-value-sustainability-report-2023-en.pdf</p>	
<p>- Element 2: Suppliers & Traders</p>							
<p>2.1 - Direct supplier list</p>	<p>https://www.nestle.com/sites/default/files/asset-library/documents/library/documents/suppliers/nestle-supply-chain-disclosure-soya.pdf</p>	<p>Yes</p>	<p>https://www.nestle.com/sustainability/sustainable-sourcing/supply-chain-disclosure</p>			<p>https://www.nestle.com/sites/default/files/asset-library/documents/library/documents/suppliers/nestle-supply-chain-disclosure-soya.pdf</p>	

SOY	Publicly reported value and method provided in 2023	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2024 reporting on 2023 data	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
2.5 - Summary of the Forest Positive Approach for suppliers and traders	Our Theory of Change for soy is centred on engaging key suppliers to build capacity, improve policies, cascade implementation, and demonstrate compliance within and beyond our supply chain. Nestlé are building on the CGF's Forest Positive Guidance to Suppliers, to ensure that our suppliers work towards compliance with the 5 key elements of the Forest Positive Approach listed within the CGF Soy Roadmap, as well as Nestlé's own additional requirements and overarching commitments	Yes	<p>Our Theory of Change for soy is centred on engaging key suppliers to build capacity, improve policies, cascade implementation, and demonstrate compliance within and beyond our supply chain. Nestlé are building on the CGF's Forest Positive Guidance to Suppliers, to ensure that our suppliers work towards compliance with the 5 key elements of the Forest Positive Approach listed within the CGF Soy Roadmap, as well as Nestlé's own additional requirements and overarching commitments.</p> <p>As part of our 2022 workplan, we have developed a supplier engagement approach to engage with suppliers who represent 100% of Nestlé's direct soy supply chain risk (e.g. sourcing from high deforestation and conversion risk countries such as Brazil, Paraguay and Argentina). Scorecards will be used to assess supplier performance and to monitor and report on continual improvement towards compliance with both the CGF FPC asks and Nestlé requirements. Nestlé Tier one suppliers assessed comprise 24% of Nestlé's 2022 volumes. In addition, these suppliers have also been engaged collectively or individually to communicate the Forest Positive Approach and its implementation. These includes SCF members such as ADM, Bunge, Cargill, Louis Dreyfus and also CJ Selecta. One to one engagements happen on a yearly basis.</p>			https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf	

SOY	Publicly reported value and method provided in 2023	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2024 reporting on 2023 data	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
2.2 - % of T1 suppliers to whom the Forest Positive Approach and its implementation have been communicated	24%: Developed a supplier engagement approach to engage with suppliers of Nestlé's direct soy supply chain risk (e.g. sourcing from high deforestation and conversion risk countries such as Brazil, Paraguay and Argentina). Scorecards will be used to assess supplier performance and to monitor and report on continual improvement towards compliance with both the CGF FPC asks and Nestlé requirements. Nestlé T1 suppliers assessed comprise 24% of Nestlé's 2021 volumes. In addition, these suppliers have also been engaged collectively or individually to communicate the Forest Positive Approach and its implementation. These includes SCF members such as ADM, Bunge, Cargill, Louis Dreyfus and also CJ Selecta. One to one engagement is planned for the end of 2022.	Yes - Narrative	24%: Developed a supplier engagement approach to engage with suppliers of Nestlé's direct soy supply chain risk (e.g. sourcing from high deforestation and conversion risk countries such as Brazil, Paraguay and Argentina). Scorecards will be used to assess supplier performance and to monitor and report on continual improvement towards compliance with both the CGF FPC asks and Nestlé requirements. Nestlé T1 suppliers assessed comprise 24% of Nestlé's 2022 volumes.	Nestlé's supplier engagement plan, updated annually, covers all relevant direct soy suppliers (covering 98% of direct soy volumes) and includes informing/ updating Nestlé and CGF-FPC DCF criteria. In addition, prioritised suppliers (based on DC risk of soy origins, % of total volumes and other demands for alignment of responsible sourcing solutions) are targeted for specific assessments (such as scorecards and/or benchmarking of responsible sourcing mechanisms). This covers suppliers from priority origins (Brazil, Argentina and Paraguay). In 2023, the developed scorecards allowed improved prioritization and engagement strategies with suppliers. It resulted in better supplier engagement process and improved efficiency on DCF solutions and traceability evidence alignment and verification. One of the direct impacts was maintaining 98% DCF direct soy even with the scope expansion to include lecithin and oils. Nestlé is currently developing, together with Proforest, an approach to combine the information collected in the scorecarding process with public available documents and databases. It will further improve the assessment of supplier's performance against FPC's elements and Nestlé's wider responsible sourcing strategies. Nestlé's supplier engagement plan, updated		https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf	

SOY	Publicly reported value and method provided in 2023	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2024 reporting on 2023 data	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
2.3 - Performance of Tier 1 suppliers against the elements of the Forest Positive Approach including progress on delivery across entire soy business	Scorecards will be used to assess supplier performance and to monitor and report on continual improvement towards compliance with both the CGF FPC asks and Nestlé requirements. Nestlé T1 suppliers assessed comprise 24% of Nestlé's 2021 volumes	Yes - Narrative	Scorecards will be used to assess supplier performance and to monitor and report on continual improvement towards compliance with both the CGF FPC asks and Nestlé requirements			https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf	
4.0 - Element 4: Landscape engagement							
4.1 - Priority production landscapes identified	see embedded soy landscape section below	Yes	See embedded soy landscape section below				
4.2 - Methodology used to identify priority production landscapes to transform to forest positive		Yes	See embedded soy landscape section below				
4.3 - # of landscape initiatives currently engaged in		Yes - Quantitative	See embedded soy landscape section below				
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		Yes	See embedded soy landscape section below				
B - SECTION B: EMBEDDED SOY							
1.0 - Element 1: Own Supply Chain							
1.1 - Policy commitments to the forest positive goals	did not report	Yes	See direct soy				
1.2 - Timebound action plan summary	did not report	Yes	See direct soy				
1.3 - Soy footprint across all product categories	Total soybean equivalent volume estimated 1,174,408 tonnes https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf	No	To be updated with CDP info when public		614,121.72 MT of direct soy + 1,216,842.24 MT of estimated embedded soy.	https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf	

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1.4 - Methodology for soy footprint calculation	Extract, clean, adjust and convert volumes purchased to fresh equivalent tons. Estimate feed intake. Different Feed Conversion Ratios (FCR) were used according to each product's category to measure the animal's efficiency to convert feed mass into the desired product. Estimate soybean intake through feed. Allocate soybean equivalent volume using economic allocation factor	Yes	For embedded soy, extract, clean, adjust and convert volumes purchased to fresh equivalent tons. Estimate feed intake. Different Feed Conversion Ratios (FCR) were used according to each product's category to measure the animal's efficiency to convert feed mass into the desired product. Estimate soybean intake through feed. Allocate soybean equivalent volume using economic allocation factor.			https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf	
1.5 - % of total commodity volume that is in scope of Element 1 reporting (new KPI)	n/a- new KPI	Yes - Narrative	Will be updated from CDP info when public.	614,121.72 MT of direct soy from January 2023 to December 2023 + 1,216,842.24 MT which is the estimated amount of soy embedded in dairy and poultry products purchased by Nestlé through September 2022 to October 2023.	614,121.72 MT of direct soy + 1,216,842.24 MT of estimated embedded soy		
1.6 - % Traceable to at-risk origin (country or subnational) without further assurance of DCF status	The origin itself of the embedded soy is still unknown. However, as a very first step we have identified the soy embedded in the products we buy, by calculating the soy footprint and estimating the exposure to high-risk origins.	Yes - Narrative	We identify the soya embedded in the products we buy, calculating the soya footprint and estimating exposure to risk sources. We have traceability to the location of manufacturers and will use this to develop engagement strategies with suppliers, starting with those related to the highest volumes of dairy products in at-risk origins.	From CGF 2024 report: 8.9% (based on manufacturers' location). We identify the soya embedded in the products we buy, calculating the soya footprint and estimating exposure to risk sources. We have traceability to the location of manufacturers and will use this to develop engagement strategies with suppliers, starting with those related to the highest volumes of dairy products in at-risk origins.		https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf	
1.7 - % Unknown origins	32% (326,176.57 MT) of the soybean equivalent volume was exposed to high-risk origins in priority countries (Brazil, Argentina and Paraguay)	Yes - Quantitative	32% (326,176.57 MT) of the soybean equivalent volume was exposed to high-risk origins in priority countries (Brazil, Argentina and Paraguay)			https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf	
1.8 - % DCF supply and break-down into: • % DCF negligible risk origin • % DCF certified • % DCF monitored	did not report	No	https://www.nestle.com/sites/default/files/2022-08/nestle-embedded-soy-footprint-methodology.pdf				

SOY	Publicly reported value and method provided in 2023	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2024 reporting on 2023 data	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
1.9 - Progressing towards DCF soy: a) Year on year change in DCF volume % b) Proportion (%) of soybean equivalent volume in scope that is progressing towards DCF	See "Our approach to deforestation and conversion risks for embedded soy" https://www.nestle.com/sites/default/files/2022-08/nestle-embedded-soy-footprint-methodology.pdf	Yes - Narrative	See "Our approach to deforestation and conversion risks for embedded soy"			https://www.nestle.com/sites/default/files/2022-08/nestle-embedded-soy-footprint-methodology.pdf	
2.0 - Element 2: Suppliers & Traders							
2.1 - Direct supplier list	did not report	No					
2.4 - List of identified major upstream suppliers	did not report	No					
2.5 - Summary of the Forest Positive Approach for suppliers and traders	did not report	Yes - Narrative	Our Theory of Change for soy is centred on engaging key suppliers to build capacity, improve policies, cascade implementation, and demonstrate compliance within and beyond our supply chain. Nestlé are building on the CGF's Forest Positive Guidance to Suppliers, to ensure that our suppliers work towards compliance with the 5 key elements of the Forest Positive Approach listed within the CGF Soy Roadmap, as well as Nestlé's own additional requirements and overarching commitments.			https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf	

SOY	Publicly reported value and method provided in 2023	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2024 reporting on 2023 data	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
2.2 - % of T1 suppliers to whom the Forest Positive Approach and its implementation have been communicated	<p>In 2019 we started engaging animal protein suppliers in Brazil, undertaking an initial assessment of their sustainability awareness and performance. Based on this assessment, in 2021 we prioritized and provided capacity building activities to nine poultry, pork and beef suppliers that together represent 4.2% of our volume sourced in Brazil in 2020 that was exposed to high deforestation and conversion risk origins. Additionally, in early 2022 we supported one of the suppliers that participated in the training to review their sustainable policy, develop a deforestation/conversion-free commitment and an implementation plan. We are planning to expand both the capacity building and the Embedded Soy Pilot to more suppliers in 2022, as well as keep supporting this supplier to improve their traceability and achieve their commitment.</p> <p>https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf</p>	Yes - Quantitative	<p>In 2019 we started engaging animal protein suppliers in Brazil, undertaking an initial assessment of their sustainability awareness and performance. Based on this assessment, in 2021 we prioritized and provided capacity building activities to nine poultry, pork and beef suppliers that together represent 4.2% of our volume sourced in Brazil in 2020 that was exposed to high deforestation and conversion risk origins. Additionally, in early 2022 we supported one of the suppliers that participated in the training to review their sustainable policy, develop a deforestation/conversion free commitment and an implementation plan. We are planning to expand both the capacity building and the Embedded Soy Pilot to more suppliers, as well as keep supporting this supplier to improve their traceability and achieve their commitment.</p>			<p>https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf</p>	

SOY	Publicly reported value and method provided in 2023	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2024 reporting on 2023 data	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
2.3 - Performance of Tier 1 suppliers against the elements of the Forest Positive Approach including progress on delivery across entire soy business	In 2019 we started engaging animal protein suppliers in Brazil, undertaking an initial assessment of their sustainability awareness and performance. Based on this assessment, in 2021 we prioritized and provided supporting this supplier to improve their traceability and achieve their commitment. capacity building activities to nine poultry, pork and beef suppliers that together represent 4.2% of our volume sourced in Brazil in 2020 that was exposed to high deforestation and conversion risk origins. Additionally, in early 2022 we supported one of the suppliers that participated in the training to review their sustainable policy, develop a deforestation/conversion-free commitment and an implementation plan. We are planning to expand both the capacity building and the Embedded Soy Pilot to more suppliers in 2022, as well as keep	No					
2.6 - Upstream suppliers/traders sourcing from at-risk origins that have been engaged (directly or via collective approach) and are being evaluated	did not report	No					
2.7 - Performance of upstream suppliers/traders against the elements of the Forest Positive Approach including progress on delivery across entire soy business	did not report	No					

SOY	Publicly reported value and method provided in 2023	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2024 reporting on 2023 data	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
4.0 - Element 4: Landscape engagement							
4.1 - Priority production landscapes identified	<p>We are currently refining our landscape strategy, including the methodology through which subnational landscapes will be prioritized for collective action through landscape and jurisdictional initiatives. This methodology focuses on both risks to forests and natural ecosystems as well as land and natural resources rights (LRR) risks – which are typically strongly place-based issues. In 2021, the forest risk prioritization was completed for all palm origins and in 2022 the LRR was completed. This was expanded to other commodities in 2023 and will be completed in 2024. Nestlé will continue to assess land rights risk in more landscapes in 2023 and 2024. Forest and land rights priorities will be re-assessed every 3-5 years based on new information & trends, including from landscape & supplier monitoring. Nestlé has also developed other issue specific strategies and action plans (e.g. salient HR action plans) which include taking action at scale in different ways, such as via landscape initiatives where appropriate or sectoral initiatives. This builds on Nestlé's existing investments in production landscapes globally, selected based on entry points for engagement as well as known risks.</p> <p>https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf</p>	Yes	Nestlé aligns with the priority landscapes identified by the CGF Forest Positive Coalition for soy, based on the Coalition's analysis for prioritisation of municipalities in Brazil for collective action.			https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf	We aim to support at least 15 landscape initiatives in key sourcing origins by end of 2024. We aim to develop a Sustainable Landscape Strategy and a landscape due diligence framework by the end of 2024.

SOY	Publicly reported value and method provided in 2023	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2024 reporting on 2023 data	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
4.2 - Methodology used to identify priority production landscapes to transform to forest positive	Current investments were identified based on landscapes that produce at least one of our forest-risk commodities. We have traced these commodities, and the systemic issues of their origins to define them as a priority landscape. This approach is being reviewed as part of the development of our landscape strategy. We will prioritize landscapes we support based on: 1) Identified risks and opportunities to standing forests and natural ecosystems 2) Land and natural resources risks 3) Volumes sourced 4) Opportunity to engage / enabling environmen	Yes	Nestle uses the CGF FPC's prioritisation of soy landscapes for collective investment. The CGF FPC completed an analysis to identify priority municipalities in Brazil. The methodology focuses on both risks to forests and natural ecosystems as well as IPLC land rights – which are typically strongly place-based issues. The prioritisation analysis considers three indicators: (a) conversion of native vegetation to soy (2020), (b) native vegetation not protected, (c) IPLC land rights risks. The data layer on risks for IPLC land rights was provided by Nestle, based on our Social Risk Assessment work completed in 2023.			https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf	
4.3 - # of landscape initiatives currently engaged in	2	Yes - Quantitative	2			https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf	

SOY	Publicly reported value and method provided in 2023	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2024 reporting on 2023 data	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
<p>4.4 - For each landscape initiative your company is currently engaged in, information on:</p> <p>a. Name, location, timeline and other partners involved</p> <p>b. Report on type of engagement (e.g. disbursed financial, in-kind, capacity, preferential sourcing)</p> <p>c. Specific actions or projects that are supported</p> <p>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)</p> <p>e. Linkages to shared landscape-level goals developed through multi-stakeholder process</p>	<p>Low-carbon regenerative commodity production in the Cerrado biome: Fostering adoption of integrated agricultural production systems</p> <p>Sustainable Landscapes in Mato Grosso: Downscaling Mato Grosso's PCI strategy to upscale impacts</p>	<p>Yes</p>	<p>(1) "Low-carbon regenerative commodity production in the Cerrado biome: Fostering adoption of integrated agricultural production systems": initiative in the state of Tocantins in the Cerrado Biome in Brazil, led by Conservation International Brazil (CI), which is part of the FPC's Portfolio of Landscape Initiatives. Nestle has engaged with the initiative since 2022 through financial support. More information on the initiative and partners involved can be found here: https://www.theconsumergoodsforum.com/wp-content/uploads/2022/11/2022-FPC-Business-Case-for-Landscape-Engagement-Report.pdf; https://www.theconsumergoodsforum.com/wp-content/uploads/2022/05/FACTSHEET_Forest-Positive-Coalition-digital_version.pdf. The initiative aims to promote a low-carbon agricultural production model through:</p> <p>a) Capacity building for Low-Carbon production: capacity-building for a low-carbon, regenerative production model, through rural extension services to support the adoption of the Integrated Crop-Livestock-Forest (ICLF) production model. This will be co-implemented with Embrapa (Brazilian Agricultural Research Corporation) and supported by the ICLF Network.</p> <p>b) Creating incentives through improved access to credit: supporting climate resilient finance mechanisms effectiveness, by engaging financial institutions, government entities and Embrapa to jointly develop an economic and science-based risk analysis framework to improve private and public banks credit system to the benefit of local producers</p> <p>Activities aim to contribute to delivering: conservation and sustainable management of forests and natural ecosystems; positive and lasting inclusion and resilience of farmers and local communities; sustainable partnership development</p> <p>(2) "Sustainable Landscapes in Mato Grosso: Downscaling Mato Grosso's PCI strategy to upscale impacts": initiative in the state of Mato Grosso, in the Cerrado biome in Brazil, led by</p>			<p>https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf</p> <p>https://www.theconsumergoodsforum.com/wp-content/uploads/2022/11/2022-FPC-Business-Case-for-Landscape-Engagement-Report.pdf</p> <p>https://www.theconsumergoodsforum.com/wp-content/uploads/2022/05/FACTSHEET_Forest-Positive-Coalition-digital_version.pdf</p> <p>https://www.theconsumergoodsforum.com/wp-content/uploads/2022/11/2022-FPC-Business-Case-for-Landscape-Engagement-Report.pdf</p>	

PPP (Pulp, paper and fibre-based packaging)	Publicly reported value and method provided in 2023	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2024 reporting on 2023 data	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
1.0 - Element 1: Own Supply Chain							
1.1 - PPP Sourcing Policy including commitment to the forest positive goals	See section on 'our commitments' and 'Forest Positive strategy'. See Nestle responsible sourcing standard. https://www.nestle.com/sites/default/files/2021-06/nestle-towards-forest-positive-future-report.pdf https://www.nestle.com/sites/default/files/asset-library/documents/library/documents/suppliers/nestle-responsible-sourcing-standard-english.pdf	Yes	See section on 'our commitments' and 'Forest Positive strategy'. See Nestle responsible sourcing standard. https://www.nestle.com/sites/default/files/2021-06/nestle-towards-forest-positive-future-report.pdf https://www.nestle.com/sites/default/files/asset-library/documents/library/documents/suppliers/nestle-responsible-sourcing-standard-english.pdf				

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1.2 - Timebound action plan summary	See operational plan in CGF reporting document and Nestle forest positive strategy	Yes	<p>TBD - Action Plan file to close out the gaps with Procurement through the different Pathways available</p> <p>"Nestlé's deforestation free commitment consists of achieving and maintaining 100% assessed deforestation-free primary supply chains (for meat, palm oil, pulp and paper, soy and sugar) by 2022 and 2025 for cocoa and coffee. More specifically, one of Nestlé's responsible sourcing requirements is that there is no expansion or production on areas converted from natural forests and other natural ecosystems after commodity sectoral cut-off dates where they exist, but in no case later than 31 December 2020.</p> <p>We aim to support at least 15 landscape initiatives in key sourcing origins by end of 2024.</p> <p>We aim to develop and publish an Indigenous Peoples and Local Communities' land rights action plan by end of 2022, as part of our Human Rights Framework and Roadmap. We will continue to advocate for more engagement with producers and producer countries, strengthened supply chain transparency and due diligence requirements, increased international collaboration and direct finance and investment towards more sustainable supply chains through ongoing policy processes across the world.</p> <p>We aim to report annually on progress made in implementing our Forest Positive strategy through our Creating Shared Value and Sustainability report. "</p>			https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf	
1.3 - % of total commodity volume that is in scope of Element 1 reporting (New KPI)	n/a - new KPI	No		To be updated with info from CDP when public.	pulp & paper (excluding office paper and paper labels and volumes from Eurasia were not in 2023 scope due to the situation in Ukraine)		

PPP (Pulp, paper and fibre-based packaging)	Publicly reported value and method provided in 2023	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2024 reporting on 2023 data	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
1.4 - % recycled, % virgin fibre	61% recovered fibre, 39% virgin fibre	Yes - Quantitative	61% recovered, 39% virgin	We collect this information from our suppliers via our annual traceability campaign which is based on volumes sold to Nestlé.		https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf	
1.5 - % of virgin supply certified, and % per scheme and chain of custody model	78.6% of our virgin fiber supply was certified with the following certification schemes and chain of custody: - FSC FM: 23.1% - FSC CW: 55.3% - PEFC FM: 0.24% - PEFC CS: 0.04%	Yes - Quantitative	In 2022: 78.6% of our virgin fiber supply was certified with the following certification schemes and chain of custody: - FSC FM: 23.1% - FSC CW: 55.3% - PEFC FM: 0.24% - PEFC CS: 0.04%	To be updated with info from CDP when public.		https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf	
1.6 - % of virgin supply traceable to origin (at least to country of harvest)	99.7% of our virgin fiber supply was traceable to country of harvest	Yes - Quantitative	In 2022: 99.7% of our virgin fiber supply was traceable to country of harvest			https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf	
1.7 - % of supply from high priority sources	0.1% of our pulp & paper volumes have not been assessed as deforestation-free or have not been traced back to country of harvest. As such, they can consider as at-risk of deforestation.	Yes - Quantitative	1.84% of the total supply is not considered Deforestation Free, either due to risk at country of harvest or due to lack of traceability data back to country of harvest	See DCF reporting		https://www.nestle.com/sites/default/files/2024-02/creating-shared-value-sustainability-report-2023-en.pdf	

PPP (Pulp, paper and fibre-based packaging)	Publicly reported value and method provided in 2023	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2024 reporting on 2023 data	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
<p>1.8 - a) % Deforestation and Conversion free (DCF) volumes and breakdown into:</p> <ul style="list-style-type: none"> • % DCF certified (disaggregated by certification scheme) • % DCF monitored (field/remote) <p>b) % additional volumes from low-risk origins (volumes not already reported through the implementation options in metric a).</p> <p>c) % year on year change in DCF volume including narrative explanation (new KPI)</p>	n/a- new KPI	Yes - Quantitative	<p>98.2% of primary supply chain assessed as deforestation-free</p> <p>Unknown 1.8%</p> <p>Assessed from the sky 0.0%</p> <p>Assessed on the ground 17.2%</p> <p>Traceable to non-very high-risk origin 81.0%</p>	<p><i>Is your DCF methodology aligned with the CGF-FPC DCF methodology? - Please highlight the relevant option:</i></p> <p>Fully aligned / Partially aligned / Not yet aligned.</p> <p><i>If selected 'partially or not yet aligned', please explain next steps for full alignment</i></p> <p><i>Further info on pathway E: FSC FM certified volumes but without purchased claims (this allows "high" and "medium" risk origins according to Earthworm Foundation's country priority matrix to be considered deforestation free) and -</i></p> <p><i>- volumes covered by FSC CW systems that only allow "medium" risk origins to be considered deforestation free data on "% of certified input" is collected at Pulp Mill level.</i></p>	pulp & paper (excluding office paper and paper labels and volumes from Eurasia were not in 2023 scope due to the situation in Ukraine)	https://www.nestle.com/sites/default/files/2024-02/creating-shared-value-sustainability-report-2023-en.pdf	

PPP (Pulp, paper and fibre-based packaging)	Publicly reported value and method provided in 2023	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2024 reporting on 2023 data	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
1.9 - % volumes under engagement to progress towards DCF (adjusted KPI)	<p>We're working toward an assessed deforestation-free pulp & paper supply chain by end of 2022. To close the gap we are working with our direct suppliers to increase traceability, develop time-bound action plans and engage our upstream supply chain. We are also investing in on-the-ground projects. For more information, visit our website.</p>	Yes - Narrative	<p>For over 10 years, we have worked on the ground to trace where our raw materials come from to assess and address deforestation-risks in our supply chains. We have endeavored to ensure our pulp and paper supply chain is assessed deforestation-free and reached 98.2% in 2023. We are now committed to improving and maintaining that status.</p> <p>Our Forest Positive strategy also aims to address forest degradation and the loss of key forest attributes, such as biodiversity and carbon storage. These can lead to fragmentation and, ultimately, deforestation.</p> <p>In practice, this means engaging supply chain partners to understand their operations and potential expansion plans. It also means collaborating to find a balance between production and protection. These efforts allow us to support healthy and productive forest landscapes in line with our Responsible Sourcing Core Requirements, Net Zero Roadmap and Forest Positive strategy, which goes beyond tackling deforestation.</p> <p>Our specific sourcing requirements for pulp and paper, developed in conjunction with Earthworm, include:</p> <p>Adherence to local and national regulations and laws. Protection of High Carbon Stock Approach (HCSA) forests. Protection of high-conservation-value sites. No development on peat, regardless of depth. Respecting the process of free, prior and informed consent. We are also partnering with Airbus and Earthworm Foundation to use Starling satellite technology to identify forest loss in our high-risk sourcing landscapes. It will also help us understand whether this is resulting in the deforestation and degradation of High Carbon Value (HCV) forests. Following the development of base maps, we undertook field missions in 2019 to gauge the accuracy of the data. We have since used this technology to analyze changes in forest cover across key priority landscapes. This increased visibility allows us to observe changes in real-time. The information has informed more targeted discussions with suppliers on forest cover change alerts and</p>	<p>Our PP database enables us to determine the gaps remaining to achieving 100% DCF status by supplier. This enables us to focus different approaches - increase recovered fibre, increase certified fibre, consolidation in lower priority origins and target remote and field assessments as well as investing in different projects among other pathways. In 2023, there was a plan for engagement on 100% of the remaining gaps (prioritised from biggest volume to lowest)</p>		Pulp and paper sourcing Nestlé Global (nestle.com)	

PPP (Pulp, paper and fibre-based packaging)	Publicly reported value and method provided in 2023	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2024 reporting on 2023 data	Methodology for value reported	Scope (materials/products in scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
2.0 - Element 2: Suppliers & Traders							
2.1 - Direct supplier list	https://www.nestle.com/sites/default/files/asset-library/documents/creating-shared-value/raw-materials/nestle-pulp-mill-transparency.pdf	Yes	https://www.nestle.com/sustainability/sustainable-sourcing/supply-chain-disclosure				
2.2 - Proportion of suppliers informed about the Forest Positive Suppliers approach	100% of our suppliers where informed via communication about Nestle deforestation; free commitments sent to supplier during the annual traceability campaign. Other efforts: 1. Public commitment to 'forest positive' (including deforestation and conversion free and respect for IPLC rights*) across Nestle 2. Selective pulp & paper supplier engagement where high-risks exists including supplier due diligence 3. Grievance tracking 4. Support initiatives delivering forest positive development at landscape and/or sectoral level 5. Regular monitoring and public reporting on effectiveness of actions against key KPIs	Yes - Quantitative	100% of our suppliers where informed via communication about Nestle deforestation; free commitments sent to supplier during the annual traceability campaign. Other efforts: 1. Public commitment to 'forest positive' (including deforestation and conversion free and respect for IPLC rights*) across Nestle 2. Selective pulp & paper supplier engagement where high-risks exists including supplier due diligence 3. Grievance tracking 4. Support initiatives delivering forest positive development at landscape and/or sectoral level 5. Regular monitoring and public reporting on effectiveness of actions against key KPIs			https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf	
2.3 - Number or proportion of suppliers identified as priority for engagement, and % engaged	9% suppliers identified as priority and engaged. We define priority suppliers as suppliers that are sourcing from at-risk origins. We engaged suppliers via procurement team to support taking action leading to transition to become assessed deforestation free e.g. get certified, change mill or feedstock, field visit on ground, etc. In 2023, we are working on developing a supplier engagement strategy to engage suppliers more systematically	Yes - Narrative	We aim to source only pulp and paper that meet our Responsible Sourcing Core Requirements. Since 2018, we have published a list of our Tier 1 pulp and paper suppliers and related pulp and paper mills in our upstream supply chain. Doing so helps to drive industry-wide transparency and allows us to focus on supplier progress and tackling the most relevant supply chain challenges. We have seen others following suit, which is encouraging, though more effort is needed within our sector.			https://www.nestle.com/sustainability/sustainable-sourcing/pulp-paper	
2.4 - Performance of engaged suppliers and changes over time including progress on delivery across entire business	did not report	No					

PPP (Pulp, paper and fibre-based packaging)	Publicly reported value and method provided in 2023	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2024 reporting on 2023 data	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
4.0 - Element 4: Landscape engagement							
4.1 - Priority production landscapes identified	<p>We are currently refining our landscape strategy, including the methodology through which subnational landscapes will be prioritized for collective action through landscape and jurisdictional initiatives. This methodology focuses on both risks to forests and natural ecosystems as well and land and natural resources rights (LRR) risks – which are typically strongly place-based issues. In 2021, the forest risk prioritization was completed for all palm origins and in 2022 the LRR was completed. This was expanded to other commodities in 2023 and will be completed in 2024. Nestlé will continue to assess land rights risk in more landscapes in 2023 and 2024. Forest and land rights priorities will be re-assessed every 3-5 years based on new information & trends, including from landscape & supplier monitoring. Nestlé has also developed other issue specific strategies and action plans (e.g. salient HR action plans) which include taking action at scale in different ways, such as via landscape initiatives where appropriate or sectoral initiatives. This builds on Nestlé's existing investments in production landscapes globally, selected based on entry points for engagement as well as known risks.</p>	Yes	<p>We are currently engaged in three landscape initiatives focusing on PPP.</p>				

PPP (Pulp, paper and fibre-based packaging)	Publicly reported value and method provided in 2023	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2024 reporting on 2023 data	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
4.2 - Methodology used to identify priority production landscapes to transform to forest positive	Current investments were identified based on landscapes that produce at least one of our forest-risk commodities. We have traced these commodities, and the systemic issues of their origins to define them as a priority landscape. This approach is being reviewed as part of the development of our landscape strategy. We will prioritize landscapes we support based on: 1) Identified risks and opportunities to standing forests and natural ecosystems 2) Land and natural resources risks 3) Volumes sourced 4) Opportunity to engage / enabling environmen	Yes	Current investments were identified based on landscapes that produce at least one of our forest-risk commodities. We have traced these commodities, and the systemic issues of their origins to define them as a priority landscape. This approach is being reviewed as part of the development of our landscape strategy. We will prioritize landscapes we support based on: 1) Identified risks and opportunities to standing forests and natural ecosystems 2) Land and natural resources risks 3) Volumes sourced 4) Opportunity to engage / enabling environmen			https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf	
4.3 - # of landscape initiatives currently engaged in	3	Yes - Quantitative	3				

PPP (Pulp, paper and fibre-based packaging)	Publicly reported value and method provided in 2023	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2024 reporting on 2023 data	Methodology for value reported	Scope (materials/products in scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
<p>4.4 - For each landscape initiative your company is currently engaged in, information on:</p> <p>a. Name, location, timeline and other partners involved</p> <p>b. Report on type of engagement (e.g disbursed financial, in-kind, capacity, preferential sourcing)</p> <p>c. Specific actions or projects that are supported</p> <p>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)</p> <p>e. Linkages to shared landscape-level goals developed through multi-stakeholder process</p>	<p>Dvinsky Landscape Initiative (DLI) Riau landscape Empowering Community based Restoration in Nahuelbuta</p> <p>https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf</p>	<p>Yes</p>	<p>Riau landscape Location Riau, Indonesia Partner Earthworm Foundation Commodity Pulp & Paper Timeline of engagement 2021-2025 Type of engagement Disbursed financial support Other partners involved https://www.earthworm.org/our-work/projects/riau-indonesia Private companies (downstream brands & upstream suppliers) and local communities Specific actions or projects that are supported Aim: Balancing production, forest conservation, sustainable livelihoods and good social & labor practices at scale - Collective Action Plan was submitted to the Siak district government for approval that will form the basis of activities on sustainable development in the district going forward. - Pelalawan district government, EF, the Indonesian Community Mapping Network (JKPP -Jaringan Kerja Pemetaan Partisipatif), and the CORE consortium (consisting of Proforest, Rainforest Alliance, and Daemeter) agreed to collaborate on mapping smallholder plantations inside forest status areas in Pelalawan district farmer's cooperatives to scale up the business capacity and start preparing for replanting old oil palm plantations. The cooperatives represent 2,650 farmers with 5,300 hectares of oil palm plantation. - Good Agricultural Practices (GAP) training & technical assistance to the Bratajaya Cooperative to implement GAPs - Promoting ecotourism to protect 200 ha of customary forest in the buffer zone of the Giam Siak Kecil Bioreserve - Participatory Land Use Planning (PLUP) process and agreement to conserve 42,222 hectares - Raise awareness of farm workers on workers' rights, occupational health and safety, and child labor. How the actions intend to address systemic issues and contribute to delivering forest positive goals • Conservation and sustainable management of forests and natural ecosystems • Restoration and rehabilitation of deforested areas and natural ecosystems • Positive and lasting inclusion and</p>			<p>https://www.earthworm.org/our-work/projects/riau-indonesia</p> <p>https://vimeo.com/878476465/f4e30f42de?share=copy</p> <p>https://www.youtube.com/watch?v=UvBaALCeI-w&t=5s</p> <p>https://cdn.landesa.org/wp-content/uploads/PLCs-in-Landscape-Initiatives_FINAL.pdf</p> <p>https://jaresourcehub.org/publications/beyond-supply-chains-pulp-paper-and-packaging-companies-take-landscape-action-for-sustainability-at-scale/</p> <p>https://www.earthworm.org/news-stories/protecting-forests-through-recognition-of-indigenous-rights</p> <p>https://www.theconsumergoodsforum.com/wp-content/uploads/2022/11/2022-FPC-Business-Case-for-Landscape-Engagement-Report.pdf</p> <p>https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf</p>	

BEEF (and other cattle-derived products)	Publicly reported value and method provided in 2023	<i>Will your company be able to publicly report on this KPI by June 30th?</i> <i>(Select option from the dropdown)</i>	Publicly reported value or narrative for 2024 reporting on 2023 data	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
1.0 - Element 1: Own Supply Chain							
1.1 - Policy commitments to the FP goals	See section on 'our commitments' and 'Forest Positive strategy'. See Nestle responsible sourcing standard. https://www.nestle.com/sites/default/files/2021-06/nestle-towards-forest-positive-future-report.pdf https://www.nestle.com/sites/default/files/asset-library/documents/library/documents/suppliers/nestle-responsible-sourcing-standard-english.pdf	Yes	See section on 'our commitments' and 'Forest Positive strategy'. See Nestle responsible sourcing standard. https://www.nestle.com/sites/default/files/2021-06/nestle-towards-forest-positive-future-report.pdf https://www.nestle.com/sites/default/files/asset-library/documents/library/documents/suppliers/nestle-responsible-sourcing-standard-english.pdf				

BEEF (and other cattle-derived products)	Publicly reported value and method provided in 2023	<i>Will your company be able to publicly report on this KPI by June 30th?</i> <i>(Select option from the dropdown)</i>	Publicly reported value or narrative for 2024 reporting on 2023 data	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
1.2 - Timebound action plan summary	See operational plan in CGF reporting document and Nestle forest positive strategy	Yes	<p>"Nestlé's deforestation free commitment consists of achieving and maintaining 100% assessed deforestation-free primary supply chains (for meat, palm oil, pulp and paper, soy and sugar) by 2022 and 2025 for cocoa and coffee. More specifically, one of Nestlé's responsible sourcing requirements is that there is no expansion or production on areas converted from natural forests and other natural ecosystems after commodity sectoral cut-off dates where they exist, but in no case later than 31 December 2020.</p> <p>We aim to support at least 15 landscape initiatives in key sourcing origins by end of 2024.</p> <p>We aim to develop and publish an Indigenous Peoples and Local Communities' land rights action plan by end of 2022, as part of our Human Rights Framework and Roadmap. We will continue to advocate for more engagement with producers and producer countries, strengthened supply chain transparency and due diligence requirements, increased international collaboration and direct finance and investment towards more sustainable supply chains through ongoing policy processes across the world.</p> <p>We aim to report annually on progress made in implementing our Forest Positive strategy through our Creating Shared Value and Sustainability report."</p>				
1.3 - Beef footprint across all product categories	Total in-scope beef ingredient footprint across the Nestlé global supply chain is approximately 27,000 tonnes	Yes	Total in-scope beef ingredient footprint across the Nestlé global supply chain is approximately 27,000 tonnes			https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf	
1.4 - % of total commodity volume that is in scope of Element 1 reporting a) % of the total commodity volume that is in scope of your Element 1 reporting b) Narrative explanation on the % excluded from scope	n/a- new KPI	No					

<p style="text-align: center;">BEEF (and other cattle-derived products)</p>	<p>Publicly reported value and method provided in 2023</p>	<p><i>Will your company be able to publicly report on this KPI by June 30th?</i> <i>(Select option from the dropdown)</i></p>	<p>Publicly reported value or narrative for 2024 reporting on 2023 data</p>	<p>Methodology for value reported</p>	<p>Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)</p>	<p>Link to publicly available source</p>	<p>Target (Optional)</p>
<p>1.5 - % with known origin and per classification of origin</p>	<p>99% of our meat volumes are traceable to low-risk origins and have been assessed as deforestation-free. % of our meat volumes are traceable to low-risk origins and have been assessed as deforestation-free. Desktop assessment, country of origin for in₁ scope meat products. Traceable to low-risk origin: Volumes have been traced back to regions classified as at low risk of deforestation using tools such as Maplecroft.</p>	<p>Yes - Quantitative</p>	<p>99% of our meat volumes are traceable to low-risk origins and have been assessed as deforestation-free. Desktop assessment, country of origin for in-scope meat products. Traceable to low-risk origin: Volumes have been traced back to regions classified as at low risk of deforestation using tools such as Maplecroft. The traceability exercise is carried out in collaboration with our partners (e. g. Earthworm Foundation, Control Union and Proforest) or using technology (e.g. SupplyShift).</p>			<p>https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf</p>	
<p>1.6 - % Deforestation and Conversion free (DCF) volumes and breakdown as indicated a) % of cattle products purchased that are DCF and to what level upstream this has been ascertained b) % of cattle products purchased broken down into: • Volumes that are DCF due to negligible risk origins • Volumes that are DCF due to suppliers with DCF control mechanisms • Volumes that are DCF due to remote assessment c) Year on Year Change in % DCF</p>	<p>0.05% of our total in₁ scope animal sourced ingredients are cattle products sourced from Brazil. We do not currently have traceability of these volumes into specific biomes. However, we have engaged multiple suppliers on how to establish and implement responsible sourcing commitments for beef. Upon completion of the process, the suppliers will be expected to report volumes of at₁ risk ingredients in the Nestlé supply chain</p>	<p>Yes - Quantitative</p>	<p>99% of our meat volumes are traceable to low-risk origins and have been assessed as deforestation-free</p>	<p><i>Is your DCF methodology aligned with the CGF-FPC DCF methodology? - Please highlight the relevant option: Fully aligned / Partially aligned / Not yet aligned. If selected 'partially or not yet aligned', please explain next steps for full alignment</i></p> <p><i>The next step to work towards using negligible risk as opposed to low risk</i></p>		<p>https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf</p> <p>https://www.nestle.com/sites/default/files/2024-02/creating-shared-value-sustainability-report-2023-en.pdf</p>	

BEEF (and other cattle-derived products)	Publicly reported value and method provided in 2023	<i>Will your company be able to publicly report on this KPI by June 30th?</i> <i>(Select option from the dropdown)</i>	Publicly reported value or narrative for 2024 reporting on 2023 data	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
1.7 - % progressing towards DCF	0.05% of our total in-scope animal sourced ingredients are cattle products sourced from Brazil. We do not currently have traceability of these volumes into specific biomes. However, we have engaged multiple suppliers on how to establish and implement responsible sourcing commitments for beef. Upon completion of the process, the suppliers will be expected to report volumes of at-risk ingredients in the Nestlé supply chain	Yes - Quantitative	0.05% of our total in-scope animal sourced ingredients are cattle products sourced from Brazil. We do not currently have traceability of these volumes into specific biomes. However, we have engaged multiple suppliers on how to establish and implement responsible sourcing commitments for beef. Upon completion of the process, the suppliers will be expected to report volumes of at-risk ingredients in the Nestlé supply chain.			https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf	
2.0 - ELEMENT 2: SUPPLIER & MEATPACKERS							
2.1 - Supplier list	See lists for Tier 1 and Upstream https://www.nestle.com/sites/default/files/asset-library/documents/library/documents/suppliers/nestle-supply-chain-disclosure-meat-tier1.pdf https://www.nestle.com/sites/default/files/asset-library/documents/library/documents/suppliers/nestle-supply-chain-disclosure-meat-upstream.pdf	Yes	https://www.nestle.com/sustainability/sustainable-sourcing/supply-chain-disclosure				
2.2 - Summary of the Forest Positive Approach for meatpackers and own brand manufacturers	did not report	No					
2.3 - T1 suppliers to whom the Forest Positive Approach and its implementation have been communicated	Eight suppliers were engaged through a dedicated partner pilot program. One has progressed to the point of implementing additional internal controls aligned with CGF Forest Positive standards.	Yes - Quantitative	Eight suppliers were engaged through a dedicated partner pilot program. One has progressed to the point of implementing additional internal controls aligned with CGF Forest Positive standards.			https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf	
2.4 - Performance of T1 suppliers against Forest Positive Approach including progress on delivery across entire operations	Change in performance at this time is evaluated using number of suppliers engaged with our partner-led training and support program to build guidelines and internal capacity to meet responsible sourcing standards and due diligence	Yes - Narrative	Change in performance at this time is evaluated using number of suppliers engaged with our partner-led training and support program to build guidelines and internal capacity to meet Nestlé Responsible Sourcing Core Requirements and due diligence.			https://www.nestle.com/sites/default/files/2023-10/cgf-forest-positive-coalition-report.pdf	

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2.5 - Meatpackers sourcing from priority origins that have been engaged and are being evaluated	did not report	No					
2.6 - Performance of meatpackers against Forest Positive Approach including progress on delivery across entire operations	did not report	No					
4.0 - Element 4: Landscape engagement							
4.1 - Priority production landscapes identified	engaged in other commodity landscape	No					
4.2 - Methodology used to identify priority production landscapes to transform to forest positive		No					
4.3 - # of landscape initiatives currently engaged in		No					
4.4 - For each landscape initiative your company is currently engaged in, information on: a. Name, location, timeline and other partners involved b. Report on 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		No					