

# Forest Positive Coalition Reporting Methodology 2024

## Introduction

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

We are currently working to align members' reporting methodologies so that, first, all coalition members are collecting and publishing quantitative data for each KPI where appropriate. These efforts are reflected in our work over 2023 to develop and publish a coalition guidance on Deforestation and Conversion free methodology for each of the coalition's commodities. Please refer to the section below on 'New charts' for further information.

[Download the Roadmaps and Implementation Guidance](#)

## Member Reporting

The Coalition has 20 reporting members as of 2024. Across our four priority commodities, 18, members recognise palm oil as a material commodity in 2024, 15 in soy, 11 in beef, and 19 in paper, pulp & fibre-based packaging (PPP). This compares to 19 recognizing palm oil as material, 16 in soy, 12 in beef and 20 in PPP in 2023. Since last year, PepsiCo is now reporting embedded soy as a material commodity. Neste is no longer reporting Crude Palm Oil/Palm Kernel Oil as material, as reporting is focused on Palm Oil derivatives.

## New KPIs

We continuously strive to enhance the criteria of our KPI reporting to hold our members to the upmost standard and to ensure that our KPIs fully support our DCF ambition.

To that end, this year, we have introduced 8 new KPIs across our commodities, these include:

- % volumes in scope of Element 1 reporting – for all commodities
- % volume that is deforestation & conversion-free for PPP and for Beef (KPI #1.8 in PPP and KPI #1.6 in Beef)
- % volumes under engagement to progress towards DCF for PPP and for Beef (KPI #1.9 in PPP and KPI #1.7 in Beef)

## KPI insights: Disclosure charts

Disclosure charts show changes in disclosure per KPI over the 4 years of reporting, including a breakdown of disclosure type by qualitative (narrative) and quantitative. The 2024 calculation includes the progress reporting on existing KPIs from 2021 (Palm Oil Elements 1 and 2, Soy Elements 1 and 2, and PPP Element 1 KPIs), as well as KPIs introduced for 2022 (Palm Oil Element 3, PPP Element 2, Soy KPI 2.4 for manufacturers purchasing embedded soy and retailers, and Beef Elements 1 and 2 KPIs) and KPI's added in 2023 (Palm Oil KPI 1.5, PPP KPIs 1.7 and 2.1, Soy KPIs adjustments to Element 1 and 2.1 for manufacturers purchasing embedded soy and retailers). The 2024 calculation also includes new and adjusted KPI's introduced this year which have been highlighted above (see 'New KPI' section). The reporting rates for Landscape Engagement (Element 4) KPIs are not included in the overall collective reporting rates as companies are not obligated to invest in initiatives for each commodity that is material to their business. Companies instead are encouraged to invest in initiatives that focus on their respective high-priority commodities and/or landscapes. Details of landscape investment in the coalition can be found in the annual report.

## KPI insights: New charts

2024 was the first year of members reporting against the %DCF KPIs for each commodity using the aligned coalition guidance on DCF methodologies. Members are continuing to work to align their reporting with the DCF methodologies, and so, in 2024, we have included a new DCF supply graph focused on assessing the coalition's progress in alignment for each commodity.<sup>1</sup> The graph relates to reporting on the following KPI's:

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

In the DCF suppliers section of the report, the new chart visualises member reporting on supplier engagement from 2021-2024 across each commodity, using quantitative reporting on the following supplier engagement KPIs as indicators of this action (KPI #2.3 Beef and PPP for Retailers and Manufacturers, KPI # 2.2 for Retailers and Manufacturers purchasing Direct & Embedded Soy, Crude Palm Oil/Palm Kernel Oil and Palm Derivatives).

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

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<sup>1</sup> Please note that the FPC methodology to classify volumes as DCF is continuously evolving to reflect the progress of the sector. The coalition is committed to increasing alignment and transparency of DCF reporting, including the acknowledgment of best practice and ambition for companies to progress towards including full volumes in reporting scope. These steps are central to the coalition's goal of