Company

Assessment methodology 2023

How are the 350 companies in the Forest 500 assessed?

Updated February 2024

About the Forest 500:
Forest 500, a Global Canopy project, identifies and ranks the most influential companies and financial institutions in the race towards a deforestation-free global economy.

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About Global Canopy:
Global Canopy is an innovative environmental organisation that targets the market forces destroying tropical forests. Since 2001, we have been testing new approaches to tackling deforestation, and guiding companies, investors and governments worldwide to think differently about our planet's forests. See:www.globalcanopy.org

INTRODUCTION

The Forest 500 company assessment methodology is used to annually assess and rank the 350 companies that have the greatest influence within global forest risk commodity supply chains. Each year, the below indicators are used to track the progress of company commitments towards addressing deforestation-, conversion-, and associated human rights abuse- risk in palm oil, soy, beef, leather, timber, and pulp and paper supply chains, as relevant to each company's operations. For further explanation as to how companies are selected, and identified as 'powerbrokers' for specific commodities, please see the Forest 500 Selection Methodology[1].

Companies are assessed solely against the information which has been made **publicly available** on their websites, or through reporting portals such as certification schemes[2]. In all cases, only sources published publicly by the company itself are accepted. Wherever possible companies are assessed in their **primary language** to allow for subjectivities in language.

The first Forest 500 methodology was created in 2014, and has been reviewed annually by Global Canopy and external experts working on these issues, to ensure that it continues to reflect best practice in company action on deforestation, conversion, and associated human rights. The 2023 Forest 500 company methodology is detailed in full below, and is aligned with the Accountability Framework's Common Methodology.

[1] For further details, see the Forest 500 Selection Methodology available here
[2] Only accepted for indicators 4.1, 4.2, and 4.10

COMPANY ASSESSMENTS

How are assessments conducted?

Forest 500 assessments are based solely on publicly available information to encourage greater transparency from companies operating in forest-risk commodity supply chains. Any information publicly available on the company's websites during the assessment period, which ran from 22 May to 15 September 2023, was considered within the Forest 500 assessments. Anything published after this period was **not** considered during the 2023 Forest 500 company assessments.

In 2023, for the first time, companies assessed in the Forest 500 were able to view their completed assessment prior to the launch of the data, from 16 to 30 October 2023. If companies wished to provide comments on their completed assessment within this two week period they were able to do so. All companies were given a link to access their completed assessment via email. The assessments were made publicly available on forest500.org in February 2024.

Are companies asked to input into their assessment?

No, companies are not asked to input into their assessment. Global Canopy completes the Forest 500 assessments independently, using only publicly available information. As noted above, this year companies assessed in the Forest 500 were able to view their completed assessment from 16 to 30 October 2023 using a link shared with them via email on 16 October 2023. If a company wished to provide optional comments on their completed assessments, or share publicly available links they felt were not correctly interpreted, they could share this with the Forest 500 team providing that these links were publicly accessible during the assessment period. These comments were then reviewed and changes made if required.

What is the Forest 500 company assessment methodology based on?

The Forest 500 company methodology was aligned with the Common Methodology of the Accountability Framework Initiative[3,] and has been since 2020. The Accountability Framework Initiative outlines the fundamental best practice for companies operating in forest-risk supply chains, while outlining the key steps needed and key information which companies in forest-risk supply chains should report in their progress to achieving deforestation, conversion, and associated human rights abuse free supply chains.

[3] The Accountability Framework initiative (AFi) is a collaborative initiative to accelerate progress and improve accountability for ethical supply chains in agriculture and forestry. The Common Methodology is a methodology for assessment of company progress towards deforestation-free supply chains. to support common and aligned approaches to assessing corporate performance by buyers, investors, financial institutions, and civil society.

The Common Methodology was developed by a group of reporting and assessment initiatives including CDP Forests, Ceres, Global Canopy, Forest Trends/Supply Change, World Resources Institute/Global Forest Watch Pro, Zoological Society of London/SPOTT, Proforest, and Climate Advisers, led by The Meridian Institute, Climate Focus, and Rainforest Alliance on behalf of the Accountability Framework Initiative.

The Forest 500 assessment methodologies are reviewed annually to ensure they remain aligned with best practice, and that company scores continue to reflect their performance against best practice. Companies must continue to improve their policies and implementation if they are to maintain or improve their scores year on year.

What are companies assessed on?

Companies are assessed against four categories; **overall approach**, **commitment strength**, **associated human rights abuses** (previously called social considerations), and **implementation and reporting**. Overall approach is assessed once per company, with the three remaining commitment areas assessed once for each forest-risk commodity the company is exposed to through their supply chains. Scores are automatically calculated according to how answers are categorised by the assessor as per the methodology in this document. Companies are scored out of 100 points, with the following point breakdown forming each company's total score:

	COMMITMENT AREA	WHAT IS ASSESSED?	RELEVANT INDICATORS	MAX. POINTS	TOTAL SCORE
Overall approach (assessed once per company)	Overall approach	The company's high-level approach on deforestation across the entire company.	1.1-1.10	8	8
Commodity score (assessed per commodity)	Commitment strength	The ambition and scope of company commitments on deforestation and traceability are assessed for each commodity.	2.1-2.2, 3.1-3.3	14	92
	Associated human rights abuses	The strength of commitments on human rights abuses associated with deforestation, including labour rights, and customary rights to land, resources, and territory.	4.1-4.7	14	
	Implementation and Reporting	The company's approach to implementing their commitments in their supply chains, including transparency in reporting progress against deforestation and human rights commitments.	5.1-5.28	64	
Total score	Total			**100**	**100**

How are company scores calculated?

Companies receive both a **Total Score** and a **Commodity Score** for the commodities they are assessed for. The **Commodity score** is made up of the answers to 2.1-5.28 for a specific commodity and these indicators are repeated once for each of the commodities a company is assessed for. In addition to the answers to the indicators themselves, which produce the scores for each company, we also collect additional information, noted as 'Essential Details' for each indicator which does **not** impact the companies' scores.

To calculate the **Total score** for a company, a company's **commodity scores** (for sections 2-5) are averaged across all commodities they are assessed for – with commodities the company is a powerbroker for being given twice the weighting – allowing us to gauge the level of ambition and progress across a company's entire operations. For further explanation as to how companies are selected, and identified as 'powerbrokers' for specific commodities, please see the Forest 500 Selection Methodology[4].

Are company scores weighted by commodity?

As noted above, companies are selected as 'powerbrokers' for at least one of beef, leather, soy, timber, pulp and paper, and palm oil, but they are also assessed for any of the other six commodities they are exposed to. This means they receive a **commodity score** for each commodity they are exposed to through their supply chains.

A company's **commodity scores** are averaged across all commodities they are assessed for, but the score for the commodities they are powerbrokers for are double-weighted in the company's **total score**. This means that the commodities which a company produces/processes/procures a larger volume of make up a higher proportion of their overall score, providing a better reflection of a company's action on tropical deforestation, conversion, and associated human rights abuses.

What are the score bands used to translate scores out of 100 to out of 5?

Companies are given scores out of 100, which are translated into a scoreband out of 5. 0% is equivalent to 0/5, 1-19% is equivalent to 1/5, 20-39% is equivalent to 2/5, 40-59% is equivalent to 3/5, 60-79% is equivalent to 4/5, 80-100% is equivalent to 5/5.

[4] For further details, see the Forest 500 Selection Methodology available here.

How are upstream and downstream companies assessed differently?

Since 2020, as part of the alignment with the Common Methodology, the Forest 500 company methodology has assessed companies differently in the Implementation and Reporting section depending on whether they are an upstream or downstream company for each specific commodity. Upstream companies are those which are producers or processors for a specific commodity, while downstream companies are defined as traders, manufacturers, or retailers.

How does Forest 500 assess company subsidiaries?

Forest 500 always assess companies at the holding company level first, as we expect these large companies to have deforestation, conversion, and associated human rights policies which they apply to all of their operations and subsidiaries – not exclusively the subsidiary with their largest exposure to forest risk commodities. If we find the holding company does not have any publicly available commitments, we will then look to the subsidiaries through which they are exposed to the forest risk commodities. The company will lose points for the scope of commitments (indicator 3.1) if the commitment is only available through a subsidiary which is exposed to the forest risk commodity, but can continue to be scored for all other indicators (2.3-4.21) at the subsidiary level. Where a subsidiary represents all of a parent company's exposure to a commodity, commitments at the subsidiary do not lose points for the scope.

How does Forest 500 assess retailers?

Retailers are assessed for private label products rather than the products sold by the company but are owned and branded by a third party. Retailers are included in the Forest 500 due to market share of own brand banner sales, while third party producers of products are assessed as manufacturers if the company does not directly retail its own goods.

How are certification schemes considered?

Indicator 2.1 refers to the use of 'credible' certification schemes.

Global schemes considered credible are FSC and PEFC (for timber and pulp and paper), RTRS (for soy), Rainforest Alliance, RSPO and MSPO (for palm oil), and ISCC (for palm oil and soy).

CHANGES TO THE METHODOLOGY SINCE LAST YEAR

Changes in score

In 2023, the score for **Implementation and Reporting** was increased, now making up 64% of the **total score** for the company. This change reflects the importance of effective implementation and transparent reporting in achieving deforestation-free commodity supply chains.

New indicators

This year, the Forest 500 company methodology has added **3** new indicators, which continue to align with the Accountability Framework Initiative's Common Methodology and Operational Guidance. The indicators **added** this year are summarised in the table below:

2023 INDICATOR NUMBER	INDICATOR TEXT	SCORE
5.17	Does the company monitor the compliance of production or primary processing operations that it owns, manages, or otherwise controls, or its supply chains with its commitment on gender equality and inclusion?	2.5
5.18	Does the company monitor the compliance of production or primary processing operations that it owns, manages, or otherwise controls, or its supply chains with its commitment on smallholder/small scale farmer/small producer inclusion?	2.5
5.28	(For upstream companies only) Does the company disclose how many of its operations/production sites or processing facilities were identified as being non-compliant with their deforestation commitment?	2

Removed indicators

This year, the Forest 500 company methodology has removed 1 indicator. The indicator **removed** this year is summarised in the table below:

2022 INDICATOR NUMBER	INDICATOR TEXT	2022 SCORE
1.6	Does the company link executive compensation to deforestation-related issues?	0

Changed Indicators

This year, the Forest 500 company methodology has significantly changed **13** indicators, which continue to align with the Accountability Framework Initiative's Common Methodology and Operational Guidance. The indicators significantly **changed** this year are noted in the table below - please do take a closer look at these indicators in the methodology document.

2023 INDICATOR NUMBER	INDICATOR TEXT	SCORE
1.1	Does the company have a company-wide commitment to achieve DCF (deforestation and conversion-free) production and/or procurement for all high risk commodity supply chains?	3
1.2	Is the company involved in/a member of a voluntary initiative or involved in advocacy for legislation focused on deforestation?	1
1.7	Does the company have a science-based target to reduce GHG emissions from land use change in their operations (scope 1) and/or supply chain (scope 3)?	1
5.1	Does the company report the proportion of the total commodity volume produced, sourced, or used in the past year that is demonstrated to be deforestation and/or conversion free?	5
5.2	What percentage of the commodity produced, sourced, or used by the company is verified DCF?	3
5.4	Does the commitment specify a cut-off date for deforestation, conversion, or other actions after which these activities would be considered non-compliant?	2
5.5	Does the company disclose the total proportion of commodity volume (direct and indirect) which is traceable in line with best practice?	3.5
5.6	Is the company progress reporting on traceability verified?	2.5
5.13	Does the company monitor the compliance of production or primary processing operations that it owns, manages, or otherwise controls, or its supply chains with its commitment on labour rights?	2.5
5.14	Does the company monitor the compliance of production or primary processing operations that it owns, manages, or otherwise controls, or its supply chains with its commitment on FPIC?	2.5
5.15	Does the company monitor the compliance of production or primary processing operations that it owns, manages, or otherwise controls, or its supply chains with its commitments on customary rights to land, resources and territory?	2.5
5.16	Does the company monitor the compliance of production or primary processing operations that it owns, manages, or otherwise controls, or its supply chains with its commitment on zero tolerance of threats and violence against Forest, Land and Human Rights Defenders?	2.5
5.21	Does the company publicly report their suppliers? (direct and indirect)	3

OVERALL APPROACH

Overall Approach assesses companies on their high-level approach on deforestation across the entire company.

NO.	INDICATOR	PAGE
1.1	Does the company have a company-wide commitment to achieve DCF (deforestation and conversion-free) production and/or procurement for all high risk commodity supply chains?	9
1.2	Is the company involved in/a member of a voluntary initiative or involved in advocacy for legislation focused on deforestation?	10
1.3	Does the company show an awareness of the importance of protecting forest ecosystems?	11
1.4	Does the company identify deforestation, conversion, and/or associated human rights abuses as a business risk?	12
1.5	Does the company's board have a committee or is there a high-level management position that is formally focused on deforestation-related issues?	13
1.6	Does the company have a science-based target to reduce GHG emissions from land use change in their operations (scope 1) and/or supply chain (scope 3)?	14
1.7	Does the company disclose the total amount of GHG emissions in metric tons of CO2-equivalent, arising from land use change (including deforestation, conversion, and draining of peatland or wetlands)?	15
1.8	Does the company disclose how many hectares of conservation area are being supported or facilitated by the company?	16
1.9	Does the company conduct or support remediation, including ecological restoration, to address non-compliance in its operations or supply chain?	17
1.10	Does the company have a climate target including at least scope 1 and 2 emissions?	18

<table>
<tr><th>NUMBER</th><th>INDICATOR</th><th>SCORE</th></tr>
<tr><td>1.1</td><td>Does the company have a company-wide commitment to achieve DCF (deforestation and conversion-free) production and/or procurement for all high risk commodity supply chains?</td><td>Total points available: 3</td></tr>
<tr><td>Guidance</td><td colspan="2">The commitment must be company-wide (i.e. must be at the parent company level and apply to all operations and sourcing/production) and apply to at least all high risk commodities that a company produces and/or procures, namely soy, palm oil, beef, leather, timber, and pulp and paper. To score points the company must commit to one of these approaches and cannot aim to ‘reduce deforestation’ through these means.

Conversion-free/zero-gross conversion is understood as no conversion of natural ecosystems anywhere (also referred to as zero/zero gross conversion), deforestation-free is understood as no loss of natural forests anywhere (also referred to as zero/zero gross deforestation), while zero net deforestation is understood as a commitment to offset forest loss through forest restoration. Commitments through certification alone do not score for this indicator.

Some interpretation has been required where companies have not used the terms ‘zero’ or ‘zero net’ in their commitments; for example, commitments to ‘eliminate’ deforestation are interpreted as deforestation-free.</td></tr>
<tr><td rowspan="5">Answer options</td><td>Conversion-free/zero-gross conversion commitment</td><td>3</td></tr>
<tr><td>Zero deforestation/Deforestation-free commitment</td><td>1.5</td></tr>
<tr><td>Zero net deforestation</td><td>0.5</td></tr>
<tr><td>Region/biome-specific DCF commitment</td><td>0</td></tr>
<tr><td>No overarching deforestation commitment</td><td>0</td></tr>
<tr><td rowspan="2">Essential details</td><td>Which regions/biomes does the regional/biome-specific commitment apply to?</td><td rowspan="2">NA</td></tr>
<tr><td>Do they have a commitment for other non-Forest 500 commodities, if so which?</td></tr>
</table>

NUMBER	INDICATOR	SCORE
1.2	**Is the company involved in/a member of a voluntary initiative or involved in advocacy for legislation focused on deforestation?**	**Total points available: 1**
Guidance	*To score full points, the company is a signatory to or an active member of one or more voluntary initiatives that seek to end or reduce soft commodity deforestation and also involved in legislative advocacy linked to deforestation. Companies that only participate in one kind of collaborative action score half points.*	
Answer options	Yes, involved in/member of a voluntary initiative focused on deforestation	0.5
	Yes, involved in advocacy for legislation focused on deforestation	0.5
	No	0
Essential details	Which initiatives is the company involved in?	NA

NUMBER	INDICATOR	SCORE
1.3	**Does the company show an awareness of the importance of protecting forest ecosystems?**	**Total points available: 0.5**
Guidance	*The company shows an understanding of the services forests provide and/or the risks associated with forest conversion, including, but not limited to livelihoods, resource and land rights, ecosystems, climate regulation, water security, health security, biodiversity, and/or habitats.* *Use of the term 'high conservation value forest' is accepted as it implies an understanding of the importance of forests. Awareness is demonstrated through statements in company communications (e.g. company web pages, annual reports, policy documents).*	
Answer options	Yes	0.5
	No	0

NUMBER	INDICATOR	SCORE
1.4	**Does the company identify deforestation, conversion, and/or associated human rights abuses as a business risk?**	**Total points available: 1**
Guidance	*The company recognises that deforestation and/or conversion and/or associated human rights abuses pose a risk to the company and/or industry itself.* *Business risk can be recognised in multiple ways, including but not limited to financial, operational, competition, or reputational risk. This risk can be identified using terms including 'risk', 'threat', and 'impact', as well as through language acknowledging the potential future impact of deforestation on the company, including those suggesting that the company is adapting to respond to environmental issues caused by deforestation/conversion.*	
Answer options	Yes	1
	No	0
Essential details	Does the company recognise the risk as financial, operational, competition, reputational, or other? Please detail.	NA
	Is the risk recognised for deforestation/conversion/associated human rights abuses?	NA
	What proportion of a company's annual revenue depends on each forest risk commodity?	NA
	Does the company report the method used to assess its revenue dependency?	NA
	What proportion of revenue that comes from relevant industries is exposed to each forest risk commodity?	NA
	What revenue comes from industries relevant to each forest risk commodity?	NA

NUMBER	INDICATOR	SCORE
1.5	**Does the company’s board have a committee or is there a high-level management position that is formally focused on deforestation-related issues?**	**Total points available: 0.5**
Guidance	*The company has a committee, working group, or a management position dedicated to deforestation-related issues, or the sustainable sourcing of forest risk commodities. The committee, working group, or management position, must be mandated to focus on either deforestation or sustainable sourcing related issues for at least one, but ideally all, forest-risk commodities.* *To score for this indicator, the company must explicitly state that the committee, working group, or management position works on issues on forests or deforestation.*	
Answer options	Yes	0.5
	No	0
Essential details	How often does the committee or board meet to assess the company's progress on addressing deforestation-related issues?	NA
	Which commodities does it apply to?	NA

NUMBER	INDICATOR	SCORE
1.6	**Does the company have a science-based target to reduce GHG emissions from land use change in their operations (scope 1) and/or supply chain (scope 3)?**	**Total points available: 1**
Guidance	*For producers, this reporting is related to a company's own operations (direct; Scope 1) and that of any suppliers. For operators at later supply chain stages, this reporting should relate to land use change in their commodity supply chains (indirect; Scope 3).* *Companies must explicitly refer to 'land use' in their GHG emissions reduction target to score for this indicator, regardless of their stage in the supply chain.* *Companies can score full points if this target is science-based, which in this context requires them to be verified by SBTi. Companies whose targets are not science-based will score half points for this indicator.* *To be considered a target, the commitment must have a numerical element, e.g. a measurable target or deadline.*	
Answer options	Yes, has a science-based target	1
	No, has a target but it's not science-based	0.5
	No	0
Essential details	What is the target date for the company to achieve their climate target?	NA
	Is the target validated by SBTI?	NA
	Does the science-based target also include FLAG (forest, land, and agriculture) targets?	NA

NUMBER	INDICATOR	SCORE
1.7	**Does the company disclose the total amount of GHG emissions in metric tons of CO_2-equivalent, arising from land use change (including deforestation, conversion, and draining of peatland or wetlands)?**	**Total points available: 1**
Guidance	*For producers, this reporting is related to a company's own operations (direct; Scope 1). For operators at later supply chain stages, this reporting should relate to land use change in their commodity supply chains (indirect; Scope 3). Companies must explicitly refer to 'land use' in their GHG emissions reduction target to score for this indicator, regardless of their stage in the supply chain.* *To be awarded points, companies must have reported on their own website within the last two years (2021/2022/2023).*	
Answer options	Yes	1
	No	0
Essential details	Which method is used to calculate the GHG emissions arising from land use change?	NA
	What is the total volume of GHG emissions arising from land use change?	NA

NUMBER	INDICATOR	SCORE
1.8	**Does the company disclose how many hectares of conservation area are being supported or facilitated by the company?**	**Total points available: 0**
Guidance	*This is a non-scoring indicator. The company must disclose a numerical value noting the total or partial area of conservation area being supported or facilitated by the company on land that they do own/operate on, as well as land outside of their direct operations. This can include conservation areas supported as part of a project, either by the individual company or in conjunction with other stakeholders.* *To be counted for this indicator, the conserved area must be in tropical regions/forests. If not specified, it will be assumed that the conserved area is located in tropical regions, as this is where the company is primarily exposed to tropical deforestation.* *Companies must have reported this data on their own website within the last two years (2021/2022/2023).*	
Answer options	*Yes, on land it owns or manages (upstream companies)*	0
	Yes, on land it does not own or manage (upstream and downstream companies)	0
	No	0
Essential details	How many hectares of conservation area are being supported or facilitated by the company on land it does not own or manage?	NA
	How many hectares of conservation area are being supported or facilitated by the company on land it owns or manages?	NA
	What type of conservation designation and/or conservation status is used by the company?	NA

NUMBER	INDICATOR	SCORE
1.9	**Does the company conduct or support remediation, including ecological restoration, to address non-compliance in its operations or supply chain?**	**Total points available: 0**
Guidance	*This is a non-scoring indicator.* *The company must disclose a numerical value noting the total or partial area of reforestation or restoration being conducted or facilitated by the company itself. This can include areas that have been reforested or restored as part of a project, and does not have to be on land owned by the company.* *To be counted for this indicator, the restored or reforested area must be in tropical regions/forests. If not specified, it will be assumed that the restored or reforested area is located in tropical regions, as this is where the company is primarily exposed to tropical deforestation.* *Companies must have reported this data on their own website within the last two years (2021/2022/2023).*	
Answer options	Yes, on land it owns or manages (upstream companies)	0
	Yes, on land it does not own or manage (upstream and downstream companies)	0
	No	0
Essential details	How many hectares of reforestation or restoration are being or have been conducted or facilitated by the company?	NA

NUMBER	INDICATOR	SCORE
1.10	**Does the company have a climate target including at least scope 1 and 2 emissions?**	**Total points available: 0**
Guidance	*To score, the company must have a target to reduce their impact on the climate, through greenhouse gas emissions, which explicitly includes their scope 1 and scope 2 emissions. To be considered a target, the commitment must have a numerical element, e.g. a measurable target or deadline.*	
Answer options	*Yes*	0
	No	0
Essential details	Is this climate target: -absolute zero emissions -net-zero emissions -other or unclear	NA
	What is the target date for the company to achieve their climate target?	NA
	Is this target aligned with/verified by SBTi?	NA

COMMITMENT STRENGTH

The ambition and scope of company commitments on deforestation and traceability are assessed for each commodity.

NO.	INDICATOR	PAGE
2.1	Does the company have a commodity-specific commitment to eliminate deforestation and/or conversion of natural ecosystems from its supply chain?	20
2.2	Does the company have a commitment to develop and implement supply chain traceability systems, enabling them to determine the DCF status of the commodity produced/sourced/used?	22
3.1	Does the commitment apply to all of the company's sourcing regions or operations?	24
3.2	Does the company have a target date for full implementation of company commitment?	25
3.3	Does the company have an interim milestone(s) included in their plan to achieve full implementation of the company commitment?	26

<table>
<tr><th>NUMBER</th><th>INDICATOR</th><th>SCORE</th></tr>
<tr><td>2.1</td><td>Does the company have a commodity-specific commitment to eliminate deforestation and/or conversion of natural ecosystems from its supply chain?</td><td>Total points available: 5</td></tr>
<tr><td>Guidance</td><td colspan="2">The company must have a commitment specific to the relevant commodity (and name the commodity explicitly) to eliminate deforestation or protect forests in their production operations or supply chain. Commitments under this indicator are classified under these categories to enable differentiation among companies on the level of ambition of commitments falling under this indicator. If a company has multiple commitments under this indicator, only the strongest commitment is scored.

Commitments that state the company will or plans to only source commodities whose production is certified by a credible certification scheme are accepted. Companies relying on several certification schemes must state a preference for one that is credible. Being a ‘member’ of a certification scheme/body does not score for this indicator. Commitments to produce or procure ‘sustainably’ or ‘responsibly’ produced commodities, or commitments to certifications that are not listed as credible under this methodology will be considered a sustainability commitment. Other terms are as defined by the Accountability Framework Initiative.

The company must state the specific commodity by name. General statements will not score for this indicator.</td></tr>
<tr><td rowspan="7">Answer options</td><td>Conversion-free/zero-gross conversion commitment</td><td>5</td></tr>
<tr><td>Zero deforestation/Deforestation-free commitment</td><td>3</td></tr>
<tr><td>Zero net deforestation</td><td>2</td></tr>
<tr><td>Protects priority forests (including High Conservation Value, High Carbon Stock, and peatlands)</td><td>1</td></tr>
<tr><td>Credible certification scheme</td><td>1</td></tr>
<tr><td>Sustainability commitment/other</td><td>0.5</td></tr>
<tr><td>No commitment</td><td>0</td></tr>
</table>

Essential details	Which certification schemes are used?	NA
	Does the company have a commitment to the protection of other specific named ecosystems? Including: Savannah, Mangroves, HCS, Peat, etc.	
	(For downstream soy companies only) Does the company commitment also explicitly apply to hidden/indirect soy?	NA
	Does the commitment include the use of the HCSA or HCV approach and exclusion of products originating from the conversion of High Conservation Value (HCV) areas?	NA
	(For leather and beef companies only) Do they have a deforestation commitment covering animal feed?	NA
	(For pulp and paper companies only) Is their sustainability commitment to: -Reduce the volume of virgin wood fibre used in paper and packaging products through usage of recycled content -Reduction of material inputs -Use of alternative fibres that consider full life cycle, biodiversity, and food security impacts	NA
	(For pulp and paper companies only): Does their commitment apply to: -paper products -pulp -packaging -viscose/cellulose	NA

NUMBER	INDICATOR		SCORE
2.2	**Does the company have a commitment to develop and implement supply chain traceability systems, enabling them to determine the DCF status of the commodity produced/sourced/used?**		**Total points available: 3**
Guidance	*Traceability is an important tool for companies to ensure compliance of their supply chains with their commitments. 'Full traceability' varies for companies at different stages in the supply chain. For producers, and processors it is defined as the ability to follow a product back to production level (i.e. farm, estate, plantation, ranch or forest management unit). For traders, manufacturers and retailers, it is defined as tracing supplies upstream to a level where they are able to ascertain compliance or detect non-compliance with their sourcing commitments.* *To be awarded full points, companies must have a commitment to develop a company-specific system to achieve full traceability or, as a minimum, full traceability for all high risk tropical forest regions as defined by the company (due to the unique footprint of each company's operations). Traders, manufacturers and retailers that commit to establishing traceability to at least first importer without specifying additional compliance assurances (as described above) are awarded half points. Companies must be committing to implement their own traceability system; they cannot score for use of a certification schemes' chain of custody system or for asking their suppliers to implement a system.*		
Answer options	Traces to point of production		3
	Downstream company, traces to Processing Facility, checks compliance		3
	Downstream company, traces to Processing Facility, no compliance check		1.5
	Upstream company, traces to Processing Facility		0
	Downstream company, traces to First Importer, checks compliance		3
	Downstream company, traces to First Importer, no compliance check		1.5
	Upstream company, traces to First Importer		0
	Downstream company, traces to Importer, checks compliance		0
	Downstream company, traces to Importer, no compliance check		0
	Upstream company, traces to Importer		0
	Downstream company, traces to Tier 1 supplier, checks compliance		0

	Downstream company, traces to Tier 1 supplier, no compliance check	0
	Upstream company, traces to Tier 1 supplier	0
	No traceability commitment	0
Essential details	When was this commitment set?	NA

Indicators 3.1 to 3.3 assess the scope of the 2.1 and 2.2 commitments.

NUMBER	INDICATOR		SCORE
3.1	**Does the commitment apply to all of the company's sourcing regions or operations?**		**Total points available: 1.5**
Guidance	*Where commitments are made by the parent company, and do not specifically exclude any sourcing regions or operations, the commitment is taken to apply to all of the company's sourcing regions or operations.* *Where commitments appear on a subsidiary company's website and the subsidiary covers the company's relevant sourcing regions and operations, the commitment has also been interpreted as applying to all sourcing regions and operations.* *Where commitments appear on a subsidiary company's website and the subsidiary is not the parent company's only operations in that commodity then the commitment does not apply to all sourcing regions or operations.* *Commitments that only apply to products from specific ecosystems or regions, for example the Amazon, to 'rainforests', or to 'high risk areas', are considered not to apply to all sourcing regions.* *For retailers, commitments which apply to the entirety of the companies' own-brand products are considered as applying to all operations.*		
Answer options	Yes		1.5
	No		0
Essential details	If no, what is excluded? Details of exclusions of segment, subsidiaries, product lines, locations or others are collected.		NA
	What is the rationale for any exclusions?		NA
	What percentage of commodity production/sourcing is excluded?		NA

NUMBER	INDICATOR	SCORE
3.2	**Does the company have a target date for full implementation of company commitment?**	**Total points available: 1**
Guidance	*The target date refers to the date by which the company plans to achieve its commitment. Commitments with no target date are awarded no points.* *Commitments that are already achieved (fully implemented) are considered 'current/achieved'.* *Commitments that have begun to be implemented but have not achieved the goal are not Current and should either specify the deadline or be awarded no.* *points. If the target date for full implementation has passed and not been updated, and the target has not been achieved, the company is scored as having a 'past target data, not updated or not achieved' and are awarded no points.*	
Answer options	Current/achieved	1
	2023	1
	2024	1
	2025	0.75
	2026	0.5
	2027	0.25
	2028-2030	0.125
	2031-2050	0
	Past target date, not updated or not achieved	0
	Post-2050 or no target date	0
Essential details	If the target date is in the past, or has not been updated or achieved, what justification is provided for this?	NA
	What actions or steps are identified for time-bound implementation?	NA

NUMBER	INDICATOR	SCORE
3.3	**Does the company have an interim milestone(s) included in their plan to achieve full implementation of the company commitment?**	**Total points available: 0.5**
Guidance	*To score for this indicator, companies with commitments must also disclose interim time-bound milestone(s) for achieving their commitment.* *Commitments that are already achieved (fully implemented)/current score full points for this indicator, as do commitments with target dates of 2024 or earlier.*	
Answer options	Yes	0.5
	NA (target date current/achieved/2023/2024)	0.5
	No	0
Essential details	What date is given for the interim milestone(s)?	NA

ASSOCIATED HUMAN RIGHTS ABUSES

The strength of company policies or commitments on the human rights abuses frequently associated with deforestation and conversion of natural ecosystems are assessed for each commodity.

NO.	INDICATOR	PAGE
4.1	Does the company commit to respect internationally-recognized labour rights in their operations and supply chain?	28
4.2	Does the company offer support to small scale producers to help them enter responsible supply chains and/or achieve compliance with commitments?	29
4.3	Does the company commit to address gender equality issues in their operations and supply chain?	30
4.4	Does the company commit to taking measures to provide remediation where it has caused or contributed to social or environmental harm related to deforestation or conversion?	31
4.5	Does the company commit to test for the Free, Prior and Informed Consent (FPIC) of potentially affected indigenous peoples and/or local communities prior to acquiring new interests in land or resources and prior to new developments or expansions?	32
4.6	Does the company commit to respect, and refrain from land acquisition or development until any existing conflicts linked to customary rights to land, resources, and territory have been resolved in their own operations and/or supply chains?	33
4.7	Does the company commit to a zero-tolerance approach to violence and threats against Forest, Land and Human Rights Defenders?	33

<table>
<tr><th>NUMBER</th><th>INDICATOR</th><th>SCORE</th></tr>
<tr><td>4.1</td><td>Does the company commit to respect internationally-recognized labour rights in their operations and supply chain?</td><td>Total points available: 2</td></tr>
<tr><td>Guidance</td><td colspan="2">Companies can score points for this indicator regardless of if they have a commodity commitment assessed in indicator 2.1, or 2.2. It is assessed once per commodity rather than being repeated for each commitment. For producers, this should also apply to smallholders or contractors.

Commitments should state the company will require that the standards laid out in the United Nations (UN) International Labor Organization conventions, UN Declaration of Human Rights or UN Guiding Principles on Business and Human Rights are upheld, or use similar language specifying the fundamental principles and rights at work. These include: freedom of association and recognition of collective bargaining; the elimination of forced labour; the abolition of child labour; and the elimination of discrimination.
Companies must state all four fundamental principles or commit or explicitly state that they will operate in line with international standards containing all four principles to score points for this indicator. Where one subsidiary is responsible for the company's commodity usage, the commitment may appear on the subsidiary's website rather than the parent company's website.</td></tr>
<tr><td rowspan="2">Answer options</td><td>Yes</td><td>2</td></tr>
<tr><td>No</td><td>0</td></tr>
<tr><td rowspan="4">Essential details</td><td>Does the company also commit to ensuring:
-workers are paid the living wage
-workers only work legal working hours
-workers are guaranteed safe and healthy workspaces
-workers are free from abusive practices/undue disciplinary procedures</td><td>NA</td></tr>
<tr><td>Does the commitment reference ILO/UNGP/UN Declaration of Human Rights</td><td>NA</td></tr>
<tr><td>How far back in the supply chain does this commitment apply? E.g. tier 1, tier 2, tier 3</td><td>NA</td></tr>
<tr><td>Does the commitment include:
-right to be free from child labour
-right to be free from forced labour
-right to be free from discrimination
-right to freedom of association</td><td>NA</td></tr>
</table>

NUMBER	INDICATOR	SCORE
4.2	**Does the company offer support to small scale producers to help them enter responsible supply chains and/or achieve compliance with commitments?**	**Total points available: 2**
Guidance	*Companies can score points for this indicator regardless of if they have a commodity commitment assessed in indicator 2.1, or 2.2. It is assessed once per commodity rather than being repeated for each commitment.* *Commitments should focus on encouraging and/or increasing small-scale farmer/small holders/independent producers participation in commodity supply chains and/or increasing investments and/or capacity in improving the yields and livelihoods of small-scale farmers in regions companies source from. This can include increasing the number of small-scale farmer/small holders/independent producers they source from and providing training, financial, and/or technical support to increase the productivity and quality of commodity production, encourage product diversification, and/or facilitate greater market access from small-scale farmer/small holders/independent producers they source from. Commitments can also focus on developing long-term stable business partnerships with small-scale farmers and developing fair and transparent contracts that do not exploit small-scale farmers.* *Commitments can also include support for smallholders focused on achieving compliance with the companies' deforestation commitments or certification schemes relevant to the commodity.* *Companies are not awarded points where a commitment is associated with only one concession or area, is project-specific, a pilot, or refers to a philanthropic community initiative.*	
Answer options	Yes	2
	No	0
Essential details	How many smallholders do they support, and what percentage does this represent in terms of their sourcing from smallholders?	NA
	What is the nature of that support? Certification, Technical assistance/support, Education and training, Economic, or Other	NA

NUMBER	INDICATOR	SCORE
4.3	**Does the company commit to address gender equality issues in their operations and supply chain?**	**Total points available: 2**
Guidance	*Companies can score points for this indicator regardless of if they have a commodity commitment assessed in indicator 2.1, 2.2, or 2.3. It is assessed once per commodity rather than being repeated for each commitment.* *For producers, this indicator applies directly to their operations. For operators at later supply chain stages, this is related to commodity sourcing.* *Companies are not awarded points where a commitment is associated with only one concession or area; is project-specific or refers to a philanthropic community initiative; or references gender equality without any further indication of a commitment to address these issues.* *Commitments to address labour and workers' rights through attention to sexual and gender-based harassment, equal pay and remuneration, and/or gender-based discrimination are a minimum bar and score 1 point. Companies that address gender related labour rights and specifically refer to improving gender 'equality' as a whole score half points. Companies that commit to address the inclusion of women in their commodity supply chains score half points. This can include increasing sourcing of commodities from producers that are making an active effort to increase the participation of women in commodity supply chains, and addressing issues faced by women in agricultural supply chains including but not limited to securing land rights and increasing access to technology, financial services, training, and markets.* *To score full points for this indicator, the company must meet all of the above criteria.* *At Forest 500 we acknowledge that sex and gender are separate, and are not defined by the other. However, in the Forest 500 company assessment methodology due to the global scope of companies we are assessing, we do accept references to either sex or gender for this indicator.*	
Answer options	Commitment to address the inclusion of women and ensure equality in commodity supply chains	2
	Commitment to address the inclusion of women in commodity supply chains	1
	Commitment to ensure equality of women in the supply chain	1
	Commitment to address gender related labour rights including discrimination and harassment	0.5
	No commitment	0
Essential details	Does the company also commit to achieving gender equity in their supply chains/operations?	NA

NUMBER	INDICATOR	SCORE
4.4	**Does the company commit to taking measures to provide remediation where it has caused or contributed to social or environmental harm related to deforestation or conversion?**	**Total points available: 2**
Guidance	*Companies can score points for this indicator regardless of if they have a commodity commitment assessed in indicator 2.1, or 2.2. It is assessed once per commodity rather than being repeated for each commitment.* *Providing remediation following an environmental or social harm can take vastly different forms depending on the harm. It can include remediation in the form of environmental restoration, payment, restoring polluted water supplies, but this list is non-exhaustive.* *A company does not have to detail a remediation response to a specific harm caused, but must commit to provide remediation in the instance of causing or contributing to harm.*	
Answer options	Yes, and until those open harms are remediated the company ceases operations on/sourcing from those operations	2
	Yes	1
	No	0
Essential details	Does this commitment cover -social harm -environmental harm	NA

<table>
<tr><th>NUMBER</th><th>INDICATOR</th><th>SCORE</th></tr>
<tr><td>4.5</td><td>Does the company commit to test for the Free, Prior and Informed Consent (FPIC) of potentially affected indigenous peoples and/or local communities prior to acquiring new interests in land or resources and prior to new developments or expansions?</td><td>Total points available: 2</td></tr>
<tr><td>Guidance</td><td colspan="2">Companies can score points for this indicator regardless of if they have a commodity commitment assessed in indicator 2.1, or 2.2. It is assessed once per commodity rather than being repeated for each commitment.

For producers, this indicator applies directly to their land holdings and/or operations. For operators at later supply chain stages, this is related to commodity sourcing.

Use of the term FPIC in reference to indigenous people and/or local communities is required to score points under this indicator. To score full points for this indicator, companies must commit to securing FPIC prior to acquiring new interests, developments, or expansions. Companies are not awarded points where a commitment is associated with only one concession or area; is project-specific or refers to a philanthropic community initiative; or references human rights without any further indication of a process to address these rights.</td></tr>
<tr><td rowspan="3">Answer options</td><td>Yes, and commits to not proceeding with these operations unless consent has been given by Indigenous peoples and local communities</td><td>2</td></tr>
<tr><td>Yes, the company commits to test for FPIC prior to acquiring new interests, developments, or expansions</td><td>1</td></tr>
<tr><td>No</td><td>0</td></tr>
<tr><td>Essential details</td><td>How far back in the supply chain does this commitment apply? E.g. tier 1, tier 2, tier 3</td><td>NA</td></tr>
</table>

NUMBER	INDICATOR	SCORE
4.6	**Does the company commit to respect, and refrain from land acquisition or development until any existing conflicts linked to customary rights to land, resources, and territory have been resolved in their own operations and/or supply chains?**	**Total points available: 2**
Guidance	*Companies can score points for this indicator regardless of if they have a commodity commitment assessed in indicator 2.1, or 2.2. It is assessed once per commodity rather than being repeated for each commitment.* *To score for this indicator, companies must commit to respect customary rights to land, resources, and territory, and refrain/stop acquiring/purchasing/developing land until any conflicts around those land rights have been resolved. This must cover their own operations and suppliers (incl. smallholders) for producers, and for processors, traders, manufacturers, and retailers this must also cover their suppliers.*	
Answer options	Yes	2
	No	0

NUMBER	INDICATOR	SCORE
4.7	**Does the company commit to a zero-tolerance approach to violence and threats against Forest, Land and Human Rights Defenders?**	**Total points available: 2**
Guidance	*Companies can score points for this indicator regardless of if they have a commodity commitment assessed in indicator 2.1, or 2.2. It is assessed once per commodity rather than being repeated for each commitment. To score for this indicator, companies must commit to adopt a zero-tolerance approach to or commit to address violence or threats against Forest, Land and Human Rights Defenders. For producers, this must cover their own operations, and for processors, traders, manufacturers, and retailers this must also cover their suppliers.*	
Answer options	Yes	2
	No	0

IMPLEMENTATION AND REPORTING

The company's approach to implementing their commitments through their supply chains, including their transparency in reporting progress against their commitments is assessed for each commodity.

5.11	Does the company have grievance mechanisms in place to identify and remedy adverse social and environmental impacts linked to their operations and/or supply chain?	50
5.12	Does the company report the volume of commodity production or usage?	51
5.13	Does the company monitor the compliance of production or primary processing operations that it owns, manages, or otherwise controls, or its supply chains with its commitment on labour rights?	52
5.14	Does the company monitor the compliance of production or primary processing operations that it owns, manages, or otherwise controls, or its supply chains with its commitment on FPIC?	53
5.15	Does the company monitor the compliance of production or primary processing operations that it owns, manages, or otherwise controls, or its supply chains with its commitments on customary rights to land, resources and territory?	54
5.16	Does the company monitor the compliance of production or primary processing operations that it owns, manages, or otherwise controls, or its supply chains with its commitment on zero tolerance of threats and violence against Forest, Land and Human Rights Defenders?	55
5.17	Does the company monitor the compliance of production or primary processing operations that it owns, manages, or otherwise controls, or its supply chains with its commitment on gender equality and inclusion?	56
5.18	Does the company monitor the compliance of production or primary processing operations that it owns, manages, or otherwise controls, or its supply chains with its commitment on smallholder/small scale farmer/small producer inclusion?	57
5.19	Does the company conduct or facilitate environmental and social impact assessments for new site development or land acquisition?	58
5.20	Does the company publicly report the location of production sites/location of land holdings, and/or location of processing facilities owned, controlled, or managed by the company?	59
5.21	Does the company publicly report their suppliers? (direct and indirect)	61

5.22	Does the company monitor compliance of production or primary processing operations that it owns, manages, or otherwise controls with its commitments on deforestation and conversion?	62
5.23	Does the company report how many hectares of deforestation and/or conversion have occurred on land owned, controlled, or managed by the company since a specific reference date?	64
5.24	Does the company monitor directly or indirectly compliance of its supply chain with its commitments on deforestation and conversion?	65
5.25	Does the company report on how many hectares of deforestation and/or conversion have occurred within the company's supply chains since a specific reference date?	67
5.26	Does the company engage non-compliant supplier operations and suppliers in order to address and remedy non-compliance?	69
5.27	Does the company disclose how many suppliers or producers are engaged, or excluded from their supply chains?	70
5.28	Does the company disclose how many of its operations/production sites or processing facilities were identified as being non-compliant with their deforestation commitment?	71

Indicators 5.1 - 5.4 are assessed against the commitment scored in 2.1.

NUMBER	INDICATOR	SCORE
5.1	**Does the company report the proportion of the total commodity volume produced, sourced, or used in the past year that is demonstrated to be deforestation and/or conversion free?**	**Total points available: 5**
Guidance	*This indicator looks for companies to disclose or report their progress towards the implementation of their commitment by disclosing the proportion of its total commodity volume which is compliant with DCF standards, or as a minimum compliant with their 2.1 commitment. To be awarded points, companies must have reported on their own website within the last two years (2021-2023) or in at least one of the last two reporting periods for RSPO (2021 and/or 2022; 2023 if the report has already been released), RTRS (2021 and/or 2022; 2023 if the report has already been released).* *If a company reports 100% of their volumes as compliant with DCF standards, they score full points, if they report 80-99% they score 4 points, 50-79% they score 3 points, and 1-49% they score 2 points. If the company reports an unclear proportion of the commodity volume which is compliant with the commitment, compliant proportion for partial volumes, or unclear/non-quantifiable reporting on progress they will only score 1 point. If the company reports the proportion of their commodity volume which is compliant with their 2.1 commitment, but this is not equivalent to DCF standards (zero-gross deforestation or stronger), then they score 1 point.* *To score for this indicator the company must have a 2.1 commitment.*	
Answer options	Yes, deforestation and/or conversion-free volume is 100%	5
	Yes, deforestation and/or conversion-free volume is 80-99%	4
	Yes, deforestation and/or conversion-free volume is 50-79%	3
	Yes, deforestation and/or conversion-free volume is 1-49%	2
	Quantitatively reports proportion compliant with their 2.1 commitment, but this does not meet DCF criteria	0.75
	Unclear proportion of DCF compliant commodity volume disclosed	0.75
	DCF compliant commodity volume disclosed for partial volumes	0.75
	Unclear reporting on progress/non-quantifiable reporting on progress	0.75
	No disclosure	0

Essential Details	For what percentage of the commodity produced, sourced, or used by the company is deforestation/conversion monitored at the farm level on production units known to be in the company's supply chain?	NA
	What method(s) and data source(s) used to monitor and assess deforestation/conversion on production units?	NA
	What method(s) and data source(s) used to monitor and assess deforestation/conversion in sourcing areas?	NA
	What proportion is compliant with their 2.1 commitment, which is not DCF?	NA

NUMBER	INDICATOR	SCORE
5.2	**What percentage of the commodity produced, sourced, or used by the company is verified DCF?**	**Total points available: 3**
Guidance	*The verification of reporting must be related to the information collected in indicator 5.1. To score for this indicator the company must have a 2.1 commitment. Progress towards meeting commitments is assessed and documented through verification processes that are conducted following norms of good practice for credibility, rigour and independence. This can be completed through internal company verification systems, existing control systems (e.g. credible certification schemes) or through other credible third-party verification processes e.g. auditing and verification of a company's reporting. Volumes should be verified to a standard with Framework-aligned DCF criteria, and disclose which certification or verification schemes are used.* *To be awarded points, companies must have reported on their own website within the last two years (2021/2022/2023) or in at least one of the last two reporting periods for RSPO (2021/2022/2023; 2023 if the report has already been released), RTRS (2021/2022/2023; 2023 if the report has already been released).* *To score full points, the total DCF volume reported in indicator 5.1 must be verified. Companies that did not score for reporting DCF volumes in indicator 5.1 will score 0.5 points if their reporting on volumes compliant with their non-DCF 2.1 commitment is verified.*	
Answer options	All DCF volumes reported are verified	3
	Partial DCF volumes reported are verified	1.5
	Reports proportion verified compliant with their 2.1 commitment, but this does not meet DCF criteria	0.75
	Unclear proportion of DCF compliant commodity volume verified	0.75
	No volumes verified	0
Essential Details	Which tools, approaches, third-party verification, including certification, schemes are used? / What methods are used for verification? (e.g. use of specific certification schemes or operations in low-risk jurisdictions (including risk stratification and verification methodologies), direct mapping of farms, remote sensing tools, supplier assurance programs)	NA
	What percentage of the commodity produced or sourced by the company is certified?	NA
	What percentage of the commodity produced or sourced by the company is verified DCF?	NA

	Which certification or verification schemes are used?	NA
	What proportion is verified compliant with their 2.1 commitment, which is not DCF?	NA
	What is the certified volume?	NA
	What is the compliant volume?	NA
	What is the non-certified/non-compliant volume?	NA
	Which processes or groups does the company use for third party verification?	NA
	Is the performance of compliance of some suppliers, sources, or origins not verified, and if so why not?	NA
	What percent of the company's supply volume is verified using company verification systems?	NA
	For what percent of the company's supply volume is third-party verification of performance relative to commitments conducted?	NA

<table>
<tr><th>NUMBER</th><th colspan="2">INDICATOR</th><th>SCORE</th></tr>
<tr><td>5.3</td><td colspan="2">Does the commitment specify a cut-off date for deforestation, conversion, or other actions after which these activities would be considered non-compliant?</td><td>Total points available: 2</td></tr>
<tr><td>Guidance</td><td colspan="3">This indicator assesses whether a company specifies a cut-off date for deforestation or conversion in their supply chain. Clearance after the cut-off date would render a given area or production unit non-compliant with the company’s commitment.

To score full points, companies must have a cut-off date of 2020 or earlier (31 December 2020 at the latest) that applies to all sourcing regions/operations.

Companies that have a cut-off date of 1 January 2021 or later can only score a maximum of half points.

Companies cannot score for this indicator solely through being a member or signatory of an initiative which has a cut-off date; the cut-off date must be available on the company's own website.

Companies must have scored for 2.1 to score for this indicator.</td></tr>
<tr><td rowspan="5">Answer options</td><td colspan="2">Yes, a cut-off date of 2020 or earlier for all sourcing regions/operations</td><td>2</td></tr>
<tr><td colspan="2">Yes, a cut-off date of 2020 or earlier for partial sourcing regions/operations</td><td>1</td></tr>
<tr><td colspan="2">Yes, a cut-off date of 2021 or later for all sourcing regions/operations</td><td>0.75</td></tr>
<tr><td colspan="2">Yes, a cut-off date of 2021 or later for partial sourcing regions/operations</td><td>0.25</td></tr>
<tr><td colspan="2">No</td><td>0</td></tr>
<tr><td rowspan="2">Essential Details</td><td colspan="2">What cut-off date is specified?</td><td>NA</td></tr>
<tr><td colspan="2">If the cut-off date only applies to partial sourcing regions/operations, which biomes/regions are covered?</td><td>NA</td></tr>
</table>

NUMBER	INDICATOR	SCORE
5.4	**Does the company require its suppliers to be aligned with or committed to deforestation and conversion-free standards across all of their operations, not just those volumes supplying the company?**	**Total points available: 3**
Guidance	*To score points for this indicator, companies must have a commitment to require their suppliers (including smallholders for producers) to commit to deforestation and/or conversion-free standards across all of their operations, not just those volumes supplying the company. If a company only encourages their suppliers to do so, they score half points.* *Companies must have scored for 2.1 to score for this indicator.*	
Answer options	Yes, required	3
	Yes, encouraged	1.5
	No	0

Indicators 5.5 - 5.6 are assessed against the commitment scored in 2.2.

NUMBER	INDICATOR	SCORE
5.5	**Does the company disclose the total proportion of commodity volume (direct and indirect) which is traceable in line with best practice?**	**Total points available: 3.5**
Guidance	*To be aligned with best practice for companies in forest-risk commodity supply chains, companies must report the proportion of their commodity sourcing/volumes which is traceable to the level of the production unit, the sourcing area (but not the production unit), the processing facility, and the country of origin. Companies which do this for their total volumes score full points, while those which do this for partial volumes score 2 points. If companies report the proportion of their commodity which is traceable to other points in the supply chain, or which is traceable but not DCF, or report information qualitatively will score 0.5 points.*	
Answer options	Yes, for total volumes	3.5
	Yes, for partial volumes	2
	Unclear reporting on progress/non-quantifiable reporting on progress	1
	No disclosure	0
Essential Details	What proportion of the commodity is traceable to the level of the production unit?	NA
	What proportion of the commodity is traceable to the level of the sourcing area (but not the production unit)	NA
	What proportion of the commodity is traceable to the level of the processing facility?	NA
	What proportion of the commodity is traceable to the country of origin?	NA
	What proportion of the commodity is there no information about product origin?	NA
	What percentage of the commodity produced, purchased, or sourced by the company is produced in areas with negligible deforestation risk, and how was that risk level determined?	NA
	What method(s) and data source(s) used to monitor and assess deforestation/conversion in sourcing areas?	NA
	For what percentage of the commodity produced, sourced, or used by the company is deforestation/conversion monitored at the farm level on production units known to be in the company's supply chain?	NA
	What method(s) and data source(s) used to monitor and assess deforestation/conversion on production units?	NA

NUMBER	INDICATOR	SCORE
5.6	**Is the company progress reporting on traceability verified?**	**Total points available: 2.5**
Guidance	*The verification of reporting must be related to the information collected in indicator 4.1. To score for this indicator the company must have a 2.2 commitment. Progress towards meeting commitments is assessed and documented through verification processes that are conducted following norms of good practice for credibility, rigour and independence. This can be completed through internal company verification systems, existing control systems or through other credible third-party verification processes e.g. auditing and verification of a company's reporting.* *To score full points, the information reported in indicator 4.1 must be verified. Companies that report the proportion of commodity volume which is verified traceable in line with their 2.2 commitment, but which does not meet DCF criteria will only score 0.5 points.*	
Answer options	All traceable volumes reported are verified	2.5
	Partial traceable volumes reported are verified	1.5
	Reports proportion verified traceable in line with their 2.2 commitment, but this does not meet DCF criteria	0.5
	Unclear proportion of volume verified traceable	0.5
	No volumes verified	0
Essential Details	Which processes or groups does the company use for third party verification?	NA
	Is the performance of compliance of some suppliers, sources, or origins not verified, and if so why not?	NA
	What method(s) and data source(s) used to monitor and assess deforestation/conversion on production units?	NA
	What method(s) and data source(s) used to monitor and assess deforestation/conversion in sourcing areas?	NA
	What percent of the company's supply volume is verified using company verification systems?	NA
	For what percent of the company's supply volume is third-party verification of performance relative to commitments conducted?	NA

	What methods are used for verification? (e.g. use of specific certification schemes or operations in low-risk jurisdictions (including risk stratification and verification methodologies), direct mapping of farms, remote sensing tools, supplier assurance programs)	NA

Indicators 5.7-5.18 are assessed for each commodity, for all companies.

NUMBER	INDICATOR	SCORE
5.7	**Does the company report on their participation in collaborative actions to advance sustainability in agriculture commodity production with multiple stakeholders or jurisdictional partners?**	**Total points available: 1.5**
Guidance	*The company reports on their active participation in collaborative activities to advance sustainable commodity production including but not limited to participation in industry schemes, NGO-private sector initiatives, jurisdictional approaches, and/or collaborations with local communities/governments. Any collaborative actions must have taken place between 2021 and 2023, and must be commodity specific.* *To be counted for this indicator, collaborative actions must have revolved around tropical regions/forests. If not specified, it will be assumed that the collaborative action was related to tropical regions, as this is where the company is primarily exposed to tropical deforestation. Consultancies cannot score for this indicator.*	
Answer options	Yes	1.5
	No	0
Essential Details	What initiatives does the company participate in?	NA
	What is the nature of that participation? Attending & contributing to meetings, Providing support/ advice/ experience/expertise, Providing financial support or Providing technical capacity.	NA

NUMBER	INDICATOR	SCORE
5.8	**Does the company actively participate in landscape or jurisdictional initiatives in its sourcing areas?**	**Total points available: 1.5**
Guidance	*To score for this indicator the company must commit to adopting a jurisdictional approach for at least one high-risk sourcing region. The high-risk sourcing region can be defined by the company itself. The jurisdictional approach must focus on sustainable land use, and include the participation of at least two other stakeholders, including local communities.*	
Answer options	Yes	1.5
	No	0
Essential Details	What percentage of the company's non-DCF supply is sourced from the landscape where the jurisdictional approach is adopted?	NA
	How is the company engaged within the jurisdictional approach?	NA
	How many jurisdictional approaches focused on land use is the company currently involved i	NA
	What methodology was used to identify the jurisdictions of focus?	NA
	What are the names, locations, timelines and other partners involved in the jurisdictional approaches?	NA
	Does the company report on the type of engagement they are conducting in the context of the jurisdictional approach (e.g. disbursed financial support, in-kind support, capacity, preferential sourcing)?	NA
	What initiatives does the company participate in?	NA
	What is the nature of that participation?	NA

NUMBER	INDICATOR	SCORE
5.9	**Does the company conduct commodity-specific risk assessments related to forest risk?**	**Total points available: 1.5**
Guidance	*The company must commit to conducting risk-assessments for their operations, which explicitly includes forests or deforestation. This can include HCV/HCS assessments.* *If a company commits to conducting risk-assessments for all of their operations, regardless of commodity, it is assumed that they are doing so for all commodities, and will receive full points for each commodity-specific indicator.* *To score full points, companies must also report the proportion of the commodity volume that has had deforestation/conversion risk assessed.* *Companies must have scored for 2.1 to score for this indicator.*	
Answer options	Yes, and they report the proportion of commodity volume that has had deforestation/conversion risk assessed	1.5
	Yes	1
	No	0
Essential Details	How frequently are assessments conducted?	NA
	What proportion of commodity volume has had deforestation/conversion risk assessed?	NA

NUMBER	INDICATOR	SCORE
5.10	**Does the company conduct assessments to ensure that their operations and supply chains comply with all applicable laws?**	**Total points available: 1.5**
Guidance	*The company must evidence that they are ensuring that their operations and supply chains comply with all applicable local, regional, national, and international laws. This can include the disclosure of a process to conduct assessments, how frequently these assessments are conducted, etc.* *Companies which state that all of their companies comply with all applicable laws, or commit to ensuring this but do not disclose a process, cannot score for this indicator.* *References to illegal logging or illegal forest clearance must also describe a process through which this legality is assessed in order to score.*	
Answer options	Yes	1.5
	No	0

5.11	**Does the company have grievance mechanisms in place to identify and remedy adverse social and environmental impacts linked to their operations and/or supply chain?**	**Total points available: 3**
Guidance	*Companies are assessed for whether they have a system in place to identify and resolve complaints and conflicts. Companies must have their own mechanism and cannot score here for a policy to require their suppliers to have a grievance mechanism.* *The mechanism should be open to everyone (incl. employees, suppliers, and external stakeholders) and allow environmental and/or social issues in their operations and supply chains to be reported (i.e. not solely a system for their employees to report issues on their direct operations). The assessment team must be able to view and input into the grievance mechanism directly in order for the company to score for this indicator.* *To score full points for this indicator, the company must also publish/disclose details of any grievances made against the company, as well as responses and resolutions including status and timeframes. The company must have reported such details within the last two reporting periods (2021/2022/2023).*	
Answer options	Yes, and published details of any grievances within the last two years (2021-2023)	3
	Yes, publicly accessible grievance mechanism	2
	No	0
Essential Details	What is the nature of the grievance mechanism used by the company (own mechanism, that of an external company, internationally recognised mechanism, etc.)?	NA
	Which issues does the grievance mechanism cover? Social issues and/or Environmental issues	NA
	Does reporting of any grievances made against the company include responses and resolutions, including status and timeframes?	NA
	Does the company disclose details of complaints and grievances, if anonymity is not requested, including the following details: date; issue; complainant category; actions taken; status?	NA

5.12	**Does the company report the volume of commodity production or usage?**	**Total points available: 3**
Guidance	*Reporting of total volumes should be available on company websites, but can also be considered if on certification scheme portals (e.g. RSPO ACOPs). To be awarded points, companies must have reported on their own website within the last two years (2021/2022/2023) or in at least one of the last two reporting periods for RSPO and RTRS (2021 and/or 2022; 2023 if the report has already been released), Companies score half-points for reporting partial volumes of the commodity. To score full points, the company must disclose the total volume of the commodity produced, procured, or used.* *Full points are awarded if a subsidiary that represents the company's major commodity use reports usage and the parent company itself does not. Capacities are not the same as reporting the actual volume of commodity produced or used, and are not accepted here.*	
Answer options	Reporting total volume	3
	Reporting partial volumes	1.5
	No reporting	0
Essential Details	Reported non-certified/non-compliant volume	NA
	Reported certified/compliant volume	NA
	Reported total volume	NA
	What is the non-DCF commodity volume sourced from known production areas, and proportion of total supply chain volume this represents?	NA
	What product types/sectors is this in?	NA
	From what country(ies) and jurisdiction(s)/subnational regions does the company source material? What is the volume that the company sourced in the previous year from each national or sub-national location?	NA

5.13	**Does the company monitor the compliance of production or primary processing operations that it owns, manages, or otherwise controls, or its supply chains with its commitment on labour rights?**	**Total points available: 2.5**
Guidance	*Companies can score for publishing evidence of the implementation of their labour rights commitments by reporting information such as training given to employees on workers' rights, setting up dedicated teams or committees responsible for implementation, putting processes in place to identify and mitigate negative impacts on workers' rights, and other key processes. To score full points, companies must also report progress towards the implementation of their labour rights commitment, for example publishing the number of operations/establishments/suppliers which have been audited in relation to labour rights commitments, how many employees or suppliers have undergone training related to the protection of labour rights, or the number of labour rights grievances raised. This information must have been reported within the last two years (2021/2022/2023).*	
Answer options	Yes, and reports on progress towards this implementation	1
	Yes, and publishes evidence of actions taken to implement its commitment on labour rights in the production or primary processing operations that it owns, manages or otherwise controls or its supply chains	1.5
	No	0
Essential Details	What steps has the company taken to implement their labour rights commitment?	NA

5.14	**Does the company monitor the compliance of production or primary processing operations that it owns, manages, or otherwise controls, or its supply chains with its commitment on FPIC?**	**Total points available: 2.5**
Guidance	*Companies can score for evidencing how they're implementing their commitment on FPIC, including processes in place to secure FPIC. To score full points, the company must also report on their progress towards their FPIC commitment, for example the number of land developments or site acquisitions (either by themselves or their suppliers) that used FPIC to test to secure consent from affected indigenous and local communities out of the total number of land developments or site acquisitions within the last two years (2021/2022/2023).* *To score full points companies must publish evidence of the implementation of their labour/worker rights commitment, and also disclose how many land developments or site acquisitions (either by themselves or their suppliers) indicated the use of FPIC.* *If a company only discloses evidence of either of the above, they can only score half points.*	
Answer options	Yes, and reports on progress towards this implementation	1
	Yes, and publishes evidence of actions taken to implement its commitment on FPIC in the production or primary processing operations that it owns, manages or otherwise controls or its supply chains	1.5
	No	0
Essential Details	What is the status of those FPIC processes?	NA
	What percentage/number of new interests, developments, or expansions has the company used FPIC to secure consent of indigenous peoples/local communities?	NA

5.15	**Does the company monitor the compliance of production or primary processing operations that it owns, manages, or otherwise controls, or its supply chains with its commitments on customary rights to land, resources and territory?**	**Total points available: 2.5**
Guidance	*This indicator looks for companies to disclose evidence that they are implementing their commitments to respect customary rights to land, resources, and territory of IPLCs, such as support for local land demarcation, engagement with local land owners, or a land conflict resolution process.* *To score full points companies must also report on their progress towards their commitment, for example reporting the number of grievances linked to land conflicts reported in the last two years (2021/2022/2023), the name and number of all Indigenous and local communities whose territories (both legally recognised and customary) that in any way overlap with operations or would be directly/indirectly impacted by them, or hectares and the proportion of the total company land bank that overlaps with indigenous and local communities' territories.*	
Answer options	Yes, and reports on progress towards this implementation	1
	Yes, company publishes details of actions taken to implement its commitment to respect customary rights to land, resources, and territory in its own operations and/or supply chain	1.5
	No	0
Essential Details	Does the company publish details including: -Number and names of all indigenous and local communities whose territories (both legally recognised and customary) that in any way overlap with operations or would be directly/indirectly impacted by them -Hectares and the proportion of the total company land bank that overlaps with indigenous and local communities' territories -other information?	NA

5.16	**Does the company monitor the compliance of production or primary processing operations that it owns, manages, or otherwise controls, or its supply chains with its commitment on zero tolerance of threats and violence against Forest, Land and Human Rights Defenders?**	**Total points available: 2.5**
Guidance	*Companies can score for publishing evidence of the implementation of their zero-tolerance approach for violence and threats against Forest, Land and Human Rights Defenders by reporting information such as training given to employees on the zero tolerance commitment within the last two years (2021/2022/2023).* *To score full points, companies must also report on their progress towards their commitment, which could include reporting the number of forest, land and human rights defenders threatened or attacked that are linked to land owned, managed, or otherwise controlled by the company, or its supply chain.*	
Answer options	Yes, and reports on progress towards this implementation	1
	Yes, and publishes evidence of actions taken to implement its commitment on zero tolerance for threats and violence against Forest, Land and Human Rights Defenders in the production or primary processing operations that it owns, manages or otherwise controls or its supply chains	1.5
	No	0
Essential Details	Does the company publish details including: -giving training to employees on the zero tolerance commitment -the number of forest, land and human rights defenders threatened or attacked that are linked to land owned, managed, or otherwise controlled by the company, or its supply chain -other information?	NA

5.17	**Does the company monitor the compliance of production or primary processing operations that it owns, manages, or otherwise controls, or its supply chains with its commitment on gender equality and inclusion?**	**Total points available: 3**
Guidance	*To score 'yes' companies must publish evidence of actions taken to implement its gender policies, e.g. giving training to employees on preventing discrimination and harassment, setting up dedicated teams or committees, putting processes in place to identify and tackle discriminatory practices implementing family friendly policies. The information must have been reported in the last 2 years (2021/2022/2023).* *To score full points for this indicator, companies must also report on their progress towards this commitment, for example reporting on salary by gender (e.g. the ratio of basic salary of each gender to each employee category), the number of employees who have given training to employees on preventing discrimination and harassment.*	
Answer options	Yes, and reports on progress towards this implementation	1
	Yes, and publishes evidence of action to implement its commitment on gender equality and discrimination	2
	No	0
Essential Details	Is this reporting externally verified?	NA

5.18	**Does the company monitor the compliance of production or primary processing operations that it owns, manages, or otherwise controls, or its supply chains with its commitment on smallholder/small scale farmer/small producer inclusion?**	**Total points available: 3**
Guidance	*To score 'yes' companies must publish evidence of actions taken to implement its commitment to increase the inclusion of smallholders/small scale producers/farmers into their commodity supply chain, e.g. giving training to smallholders/small scale farmers to enable them to become compliant with supply chain policies, encouraging product diversification, or facilitating greater market access from small-scale farmer/small holders/independent producers they source from. The information must have been reported in the last 2 years (2021/2022/2023).* *To score full points for this indicator, companies must also report on their progress towards this commitment, for example reporting the proportion of their total commodity volume which is sourced from smallholders/small scale farmers, the number of smallholder training sessions conducted to increase the sustainability of their operations.*	
Answer options	Yes, and reports on progress towards this implementation	1
	Yes, and publishes evidence of actions taken to implement its commitment on the inclusion of smallholders/small scale farmers/producers in the supply chain	2
	No	0

Indicators 5.19-5.28 are assessed depending on whether the company is upstream (producer/processor) or downstream (trader/manufacturer/retailer). If a company is both upstream and downstream they are assessed for both sets of indicators.

NUMBER	INDICATOR	SCORE
	Upstream companies only	
5.19	**Does the company conduct or facilitate environmental and social impact assessments for new site development or land acquisition?**	**Total points available: 3**
Guidance	*The company must commit to conducting or facilitating environmental and social impact assessments (ESIA) for new developments or land acquisitions. To score full points, companies should also publish the percentage of production units/processing facilities where an ESIA has been carried out as part of the land use planning process.* *ESIAs do not need to be published on the company website to score for this indicator.*	
Answer options	Yes, and report the percentage of production units where an ESIA has been carried out as part of the land use planning process	1
	Yes	2
	No	0
Essential Details	How does the company remedy adverse social and environmental impacts linked to their operations and/or supply chains?	NA

Upstream companies only		
5.20	**Does the company publicly report the location of production sites/location of land holdings, and/or location of processing facilities owned, controlled, or managed by the company?**	**Total points available: 3**
Guidance	*The company must publicly disclose their exact sourcing regions/production sites, and/or location of land holdings, and/or the location of company-owned processing facilities. Disclosure can include publishing resources like concession maps, coordinates of processing facilities, interactive maps. Companies must also disclose in what country(ies) and jurisdiction(s)/subnational regions does the company own, manage, or control land for commodity production or primary processing, and the total land area owned, managed, or controlled by the company for the commodity.* *If the company does not own any processing facilities, they can still score by reporting the location of sourcing regions.* *To score for this indicator, the company must have disclosed their sourcing regions within the last two years (201/2022/2023).*	
Answer options	Reports in what country(ies) and jurisdiction(s)/subnational regions does the company own, manage, or control land for commodity production or primary processing	1
	Reports location of company-owned processing facilities or production sites	1
	Reports the total land area owned, managed, or controlled by the company for the commodity	1
	No disclosure	0
Essential Details	For what percent are point locations (of land holdings and processing facilities) disclosed	NA
	For what percent are boundaries disclosed?	NA
	What is the total area in production for each commodity (in ha)?	NA
	What is the total area of land (in ha) that is available for future production?	NA
	In what country(ies) does the company operate and/or source material?	NA
	In what jurisdiction(s)/subnational region does the company operate and/or source material?	NA
	What is the total area in production (in ha)?	NA

	What is the total area (in ha) of natural ecosystem on land owned, managed, or controlled by the company?	NA
	What types of ecosystems are these?	NA
	What is the volume of each forest risk commodity that the company produced/processed/sourced in the previous year from each national or subnational location?	NA
	What is the area, in hectares of production units, on which non-DCF commodities are produced or processed, by country and jurisdiction?	NA

<table>
<tr><th colspan="3">Downstream companies only</th></tr>
<tr><td>5.21</td><td>Does the company publicly report their suppliers? (direct and indirect)</td><td>Total points available: 3</td></tr>
<tr><td>Guidance</td><td colspan="2">The company must publicly disclose a list of their suppliers. If it is not clear whether the company is disclosing direct or indirect suppliers, it will be taken as only including direct suppliers. Direct suppliers as Tier 1 suppliers, and indirect suppliers as producers or processors (upstream companies).
Full points will be awarded to a company which disclosed both direct and indirect suppliers, and also discloses the location of suppliers' production areas/processing facilities.
To score for this indicator, the company must have disclosed their suppliers within the last two years (2021/2022/2023).</td></tr>
<tr><td rowspan="4">Answer options</td><td>Yes, and discloses the location of suppliers' production areas or primary processing sites</td><td>1</td></tr>
<tr><td>Yes, report direct suppliers</td><td>1</td></tr>
<tr><td>Yes, report indirect suppliers</td><td>1</td></tr>
<tr><td>No disclosure</td><td>0</td></tr>
<tr><td rowspan="5">Essential Details</td><td>Does the company disclose location of suppliers' production areas or primary processing sites?</td><td>NA</td></tr>
<tr><td>For what percent of suppliers' production areas are point locations disclosed?</td><td>NA</td></tr>
<tr><td>For what percent are boundaries disclosed?</td><td>NA</td></tr>
<tr><td>For what percent of smallholder suppliers is location disclosed?</td><td>NA</td></tr>
<tr><td>What type of location data (boundary, point, etc.) is provided for smallholder farms?</td><td>NA</td></tr>
</table>

Upstream companies only		
5.22	**Does the company monitor compliance of production or primary processing operations that it owns, manages, or otherwise controls with its commitments on deforestation and conversion?**	**Total points available: 3**
Guidance	*This indicator focuses on whether a company has a process to monitor and verify their own operations and direct suppliers with their commitment in section 2 and therefore companies cannot score for monitoring their own operations against any other standard e.g. another code of conduct that cannot be related to their forest commitment. Monitoring can include satellite monitoring, on-the-ground patrols, and audits, among others.* *To score for this indicator the company must have a 2.1 commitment.*	
Answer options	Yes, using a third-party verification system	3
	Yes, using an internal verification system	1.5
	No disclosure	0
Essential Details	Does the company use a jurisdictional monitoring mechanism?	NA
	Does the company conduct or support remediation, including ecological restoration, to address non-compliance in its operations or supply chain?	NA
	If so, what jurisdictions and mechanisms does the company use?	NA
	What methods, tools, or approaches does the company use to monitor production or primary processing sites?	NA
	Does a third party, such as certification bodies, monitor compliance of production or primary processing operations? (If yes, please identify)	NA
	Does the company use a certification system?	NA
	For what percentage of production or primary processing operations that it owns, manages, or otherwise controls does the company use external processes or actors, such as certification, to monitor compliance?	NA
	What tools, processes, bodies carry out monitoring of the company's production or processing operations?	NA

	How frequently is compliance assessed? / monitoring conducted?	NA
	Does the company publicly report on actions it is taking to address non-compliant deforestation and conversion in its supply chain, such as through supporting supplier improvement and/or remediating past harms?	NA
	Does the company publicly report on actions it is taking to improve compliance and reduce deforestation, conversion, and human rights harms, such as supplier and/or landscape engagement?	NA

Upstream companies only		
5.23	**Does the company report how many hectares of deforestation and/or conversion have occurred on land owned, controlled, or managed by the company since a specific reference date?**	**Total points available: 4**
Guidance	*This indicator scores companies on whether or not they report how many hectares (or other area measurement) of deforestation and/or conversion have occurred on land owned, controlled, or managed by the company. To score full points for this indicator, the company must disclose this information for all of their operations. If only reported for part of their operations, the company will score half points. Companies that have found no deforestation in their operations that report 0 hectares can still score for this indicator.* *Unclear reporting includes companies which report estimated levels of deforestation in their supply chains based on estimated deforestation in their sourcing regions, non-area based reporting of deforestation, or qualitative reporting.*	
Answer options	Yes, for all operations	4
	Yes, for partial operations	2.5
	Unclear reporting on deforestation/non-quantifiable reporting on deforestation	1
	No disclosure	0
Essential Details	How many hectares/km/m?	NA
	Was this reported in a commodity-specific context or across the company as a whole? Companies will be rewarded for publishing this either way.	NA
	How much of this is in protected areas, primary forests, intact forest landscapes, and/or peatlands?	NA
	Is this reported by country or sub-jurisdiction? If so, which?	NA
	Over what timeframe was this information reported? e.g. one year, five years, since the cut-off date, other	NA
	If a reference date was used by the company, what was the reference date?	NA
	What are the method(s) and data source(s) used to monitor and assess deforestation/conversion?	NA
	How many hectares of land owned/leased/managed for which deforestation or conversion has not been assessed or monitored?	NA

Downstream companies only		
5.24	**Does the company monitor directly or indirectly compliance of its supply chain with its commitments on deforestation and conversion?**	**Total points available: 3**
Guidance	*This indicator focuses on whether a company has a process to monitor and verify suppliers for compliance with their commitment in section 2 and therefore companies cannot score for monitoring suppliers against any other standard e.g. another code of conduct that cannot be related to their forest commitment. Monitoring can include satellite monitoring, on-the-ground patrols, and supplier audits, among others. Scoring is additive, with the highest score being for companies which monitor their suppliers for compliance, as well as their supplier's production or primary processing operations, and assess the severity of any non-compliance identified in line with the Operational Guidance of the Accountability Framework.* *To score for this indicator the company must have a 2.1 commitment.*	
Answer options	Also assesses the severity of any non-compliance	1
	Also for its supplier's production or primary processing operations in its supply chains	1
	Yes	1
	No disclosure	0
Essential Details	For what percent of suppliers does the company directly monitor compliance of production or processing operations?	NA
	Does the company conduct or support remediation, including ecological restoration, to address non-compliance in its operations or supply chain?	
	What percentage of the company's supply chain volume does that represent?	NA
	Does the company publicly report on actions it is taking to address non-compliant deforestation and conversion in its supply chain, such as through supporting supplier improvement and/or remediating past harms?	NA
	Does the company publicly report on actions it is taking to improve compliance and reduce deforestation, conversion, and human rights harms, such as supplier and/or landscape engagement?	
	For what percentage of the commodity sourced by the company is deforestation/conversion monitored at the farm level on production units known to be in the company's supply chain?	NA

	How many suppliers are monitored?	NA
	For what percentage of suppliers does the company use/rely on external mechanisms to monitor compliance?	NA
	How frequently is compliance assessed?	NA
	Yes, using a jurisdictional monitoring mechanism	NA
	Yes, using certification	NA
	Yes, using internal monitoring and verification systems	NA

Downstream companies only		
5.25	**Does the company report on how many hectares of deforestation and/or conversion have occurred within the company's supply chains since a specific reference date?**	**Total points available: 4**
Guidance	*This indicator scores companies on whether or not they report how many hectares (or other area measurement) of deforestation and/or conversion have occurred in their supply chains To score full points for this indicator, the company must disclose this information for their entire commodity supply chain. If only reported for part of their supply chain, the company will score half points.* *Companies that have found no deforestation in their operations that report 0 hectares can still score for this indicator.* *Unclear reporting includes companies which report estimated levels of deforestation in their supply chains based on estimated deforestation in their sourcing regions, non-area based reporting of deforestation, or qualitative reporting.*	
Answer options	Yes, for all sourcing	4
	Yes, for partial sourcing	2.5
	Unclear reporting on deforestation/non-quantifiable reporting on deforestation	1
	No disclosure	0
Essential Details	How many hectares/km/m?	NA
	How much of this is in protected areas, primary forests, intact forest landscapes, and/or peatlands?	
	Does the downstream company report the attributed deforestation or ecosystem conversion by sourcing area?	NA
	What are the method(s) and data source(s) used for calculating attributed deforestation/conversion?	NA
	Over what timeframe was this information reported? e.g. one year, five years, since the cut-off date, other	
	Was this reported in a commodity-specific context or across the company as a whole? Companies will be rewarded for publishing this either way.	NA
	If a reference date was used by the company, what was the reference date?	NA
	What are the method(s) and data source(s) used to monitor and assess deforestation/conversion?	NA

	What land area, in hectares, of forest and/or other natural ecosystem has been converted on production sites which are known to be in the company’s supply chain in the time since an appropriate cutoff date? As relevant to region and context, it may be useful to disaggregate by legality of conversion, as well as biome, vegetation type, and/or HCV status.	NA
	What methodology and data sources were used to quantify attributed deforestation and conversion? For what percentage of the commodity produced, sourced, purchased, or used by the company is deforestation or conversion unknown or not assessed?	NA

<table>
<tr><th colspan="3">Downstream companies only</th></tr>
<tr><td>5.26</td><td>Does the company engage non-compliant supplier operations and suppliers in order to address and remedy non-compliance?</td><td>Total points available: 3</td></tr>
<tr><td>Guidance</td><td colspan="2">Engagement can include discussions with/exclusion of non-compliant suppliers or the implementation of support programmes to reduce the risk of non-compliance, with blacklisting seen as a last step following unsuccessful engagement efforts. Compliance here is compliance with the commitment in section 2 and companies cannot score for engaging suppliers on any other standard e.g. another code of conduct that cannot be related to their forest commitment.
Companies must specify time-bound plans to exclude non-compliant suppliers when engagement is unsuccessful, or suspend them with a time-bound plan to bring them back into compliance and reintroduced to the supply chain, otherwise they are awarded one point.
Companies that blacklist non-compliant suppliers prior to engaging with them are awarded 1 point as blacklisting is seen as a last step following unsuccessful engagement.
To score for this indicator the company must have a 2.1 commitment.</td></tr>
<tr><td rowspan="5">Answer options</td><td>Engage with suppliers with a time-bound threat of exclusion</td><td>3</td></tr>
<tr><td>Suspend suppliers, engage to bring into compliance, and reintroduce to the supply chain</td><td>3</td></tr>
<tr><td>Engage with suppliers but with no time-bound threat of exclusion</td><td>1</td></tr>
<tr><td>Blacklist non-compliant suppliers without engagement</td><td>1</td></tr>
<tr><td>No engagement or exclusion</td><td>0</td></tr>
<tr><td rowspan="5">Essential Details</td><td>Does the company engage non-compliant indirect suppliers in order to address and remedy non-compliance?</td><td>NA</td></tr>
<tr><td>What type of support does the company offer to its suppliers to help them achieve compliance with commitments?</td><td>NA</td></tr>
<tr><td>What criteria does the policy specify for blacklisting or exclusion?</td><td>NA</td></tr>
<tr><td>Does the company work with the non-compliant supplier to develop an implementation plan to remedy associated harms or non-compliance?</td><td>NA</td></tr>
<tr><td>Does the company commit to engage with rights holders, Indigenous peoples and local communities when developing the implementation plan?</td><td>NA</td></tr>
</table>

Downstream companies only		
5.27	**Does the company disclose how many suppliers or producers are engaged, or excluded from their supply chains?**	**Total points available: 2**
Guidance	*This indicator applies to downstream companies only.* *Engagement can include discussions with/exclusion of non-compliant suppliers or the implementation of support programmes to reduce the risk of non-compliance, with blacklisting seen as a last step following unsuccessful engagement efforts. Compliance here is compliance with the commitment in section 2 and companies cannot score for engaging suppliers on any other standard e.g. another code of conduct that cannot be related to their forest commitment.* *Companies must specify time-bound plans to exclude non-compliant suppliers when engagement is unsuccessful, or suspend them with a time-bound plan to bring them back into compliance and reintroduced to the supply chain, otherwise they are awarded one point.* *Companies that blacklist non-compliant suppliers prior to engaging with them are awarded 1 point as blacklisting is seen as a last step following unsuccessful engagement.* *To score for this indicator the company must have a 2.1 commitment.*	
Answer options	Yes, engaged	1
	Yes, excluded	1
	No disclosure	0
Essential Details	How many noncompliant producers or suppliers are engaged through improvement plans or other processes, and what percentage of the company's supply chain volume does that represent?	NA
	Does the company have a list of blacklisted or otherwise excluded suppliers or producers?	NA

<table>
<tr><th colspan="3">Upstream companies only</th></tr>
<tr><td>5.28</td><td>Does the company disclose how many of its operations/production sites or processing facilities were identified as being non-compliant with their deforestation commitment?</td><td>Total points available: 2</td></tr>
<tr><td>Guidance</td><td colspan="2">The company must report on how many of its production sites or processing facilities, including those of its suppliers, were identified as non-compliant with their 2.1 commitment to score full points for this indicator. R
The company does not have to disclose the names or addresses of any production sites or processing facilities to score for this indicator. If no numerical reporting has been disclosed, companies will still score for any names or addresses of production sites or processing facilities.
To be awarded points, companies must have reported on their own website within the last two years (2021/2022/2023).
To score for this indicator the company must have a 2.1 commitment.</td></tr>
<tr><td rowspan="2">Answer options</td><td>Yes</td><td>2</td></tr>
<tr><td>No disclosure</td><td>0</td></tr>
<tr><td rowspan="2">Essential Details</td><td>How many noncompliant production sites or processing facilities were reported?</td><td>NA</td></tr>
<tr><td>Does the company have a list of blacklisted or otherwise excluded production sites or processing facilities?</td><td>NA</td></tr>
</table>

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