

F0. Introduction

F0.1

(F0.1) Give a general description of and introduction to your organization.

Headquartered in Zurich, Switzerland, the Barry Callebaut Group is the world's leading manufacturer of high-quality chocolate and cocoa products, mastering every step in the value chain from the sourcing of raw materials to the production of the finest chocolates. We are the heart and engine of the chocolate industry and our mission is to be number one in all attractive customer segments. We are a B2B company, fully vertically integrated with a strong position in cocoa-origin countries and a unique global footprint.

- We employ > 13,000 people operating out of > 40 countries.
- We operate 66 production facilities and 26 CHOCOLATE ACADEMY Centers across the globe.
- We generated annual sales of about CHF 8.1 billion in fiscal year 2021/22.
- We have comprehensive competencies in the art of making chocolate and cocoa products - from sourcing and processing cocoa beans to producing the finest chocolates, incl. chocolate fillings, decorations and compounds.
- With > 175 years of chocolate heritage, the Barry Callebaut Group has an unparalleled blend of expertise in cocoa and chocolate.
- With a comprehensive portfolio of brands & products, we are serving three main customer audiences:
 - o Food & Beverages Manufacturers: Global, regional and local food manufacturers use Barry Callebaut's chocolate and cocoa products as ingredients in their consumer products.
 - o Artisans & Chefs: Professional users such as chocolatiers, pastry chefs, bakeries, hotels, restaurants and caterers rely on Barry Callebaut's premium chocolate products and on its convenient, ready-to-use and ready-to-sell products offered under a variety of gourmet brands.
 - o Vending: Barry Callebaut's various beverage brands offer a rich variety of chocolate, cocoa and cappuccino vending mixes to its global customer base in the vending sector.

Barry Callebaut is a company with a purpose. We believe that business should re-invest its knowledge and resources into the greater society. Approximately 30% of the dividend we pay goes to the Jacobs Foundation via our majority shareholder, Jacobs Holding, benefiting future generations by providing children and young people with better opportunities.

In cocoa producing countries, we have been engaging with cocoa farmer communities for more than a decade to provide them with education, know-how, services and access to finance. Through our interactions with farmer cooperatives in origin countries, as well as through our direct sourcing and farm services organization, we have invested and engaged in productivity and community development. The premiums from the sale of our sustainable HORIZONS cocoa and chocolate products flow 100% to the Cocoa Horizons Foundation, funding initiatives to improve smallholder cocoa farmer livelihoods through a mission-driven, non-profit organization. We are also working in partnership with our customers, sustainability initiatives like the International Cocoa Initiative (ICI) and the Sustainable Trade Initiative (IDH) and global development institutions such as the International Finance Corporation (IFC) to further address sustainability issues in our value chain.

But as chocolate manufacturers we have to look beyond cocoa. Our products contain other ingredients, such as dairy, sugar and palm oil, and have an impact on the world's natural resources, incl. forests. To ensure that all the actors in our supply chain will be able to earn an equitable income, engage in responsible labor practices, safeguard the environment, and provide for the basic health and education needs and well-being of their families we need to scale up our reach and our impact. Launched in 2016, the Forever Chocolate targets for 2025 are unique in terms of ambition in the cocoa and chocolate industry. Forever Chocolate is focusing on four pillars, addressing the material challenges in the cocoa and chocolate supply chain

Prospering Farmers

- By 2025, > 500,000 cocoa farmers in our supply chain will have been lifted out of poverty.
- By 2030, we will have mobilized key stakeholders around a transformative cocoa farming model generating living income.

Human Rights

- By 2025, our entire supply chain will be covered by Human Rights Due Diligence, remediating all child labor cases identified.
- By 2030, the farming communities we source from are empowered to protect child rights.

Thriving Nature

- By 2025, we will be forest positive.
- By 2030, we will have decarbonized our footprint in line with global efforts to cap global warming at 1,5 °C.
- By 2050, we will be a net zero company.

Sustainable Ingredients

- By 2030, we will have 100% certified or verified cocoa and other ingredients in all of our products, traceable to farm level.

By this, we want to move beyond sustainable cocoa. By annually reporting our progress in a transparent and measurable way, we hope to unleash the sense of urgency required to find the creative solutions this cause deserves: <https://www.barry-callebaut.com/forever-chocolate>.

F0.2

(F0.2) State the start and end date of the year for which you are reporting data.

	Start Date	End Date
Reporting year	September 1 2021	August 31 2022

F0.3

(F0.3) Select the currency used for all financial information disclosed throughout your response.

CHF

F0.4

(F0.4) Select the forest risk commodity(ies) that you are, or are not, disclosing on (including any that are sources for your processed ingredients or manufactured goods); and for each select the stages of the supply chain that best represents your organization's area of operation.

Timber products

Commodity disclosure

This commodity is not produced, sourced or used by our organization

Stage of the value chain

<Not Applicable>

Are you disclosing information on embedded commodities?

<Not Applicable>

Explanation if not disclosing

<Not Applicable>

Palm oil

Commodity disclosure

Disclosing

Stage of the value chain

Manufacturing

Are you disclosing information on embedded commodities?

No, because we have no embedded commodities

Explanation if not disclosing

<Not Applicable>

Cattle products

Commodity disclosure

This commodity is not produced, sourced or used by our organization

Stage of the value chain

<Not Applicable>

Are you disclosing information on embedded commodities?

<Not Applicable>

Explanation if not disclosing

<Not Applicable>

Soy

Commodity disclosure

Disclosing

Stage of the value chain

Manufacturing

Are you disclosing information on embedded commodities?

No, because we have no embedded commodities

Explanation if not disclosing

<Not Applicable>

Other - Rubber

Commodity disclosure

This commodity is not produced, sourced or used by our organization

Stage of the value chain

<Not Applicable>

Are you disclosing information on embedded commodities?

<Not Applicable>

Explanation if not disclosing

<Not Applicable>

Other - Cocoa

Commodity disclosure

Disclosing

Stage of the value chain

Manufacturing

Are you disclosing information on embedded commodities?

No, because we have no embedded commodities

Explanation if not disclosing

<Not Applicable>

Other - Coffee

Commodity disclosure

This commodity is not produced, sourced or used by our organization

Stage of the value chain

<Not Applicable>

Are you disclosing information on embedded commodities?

<Not Applicable>

Explanation if not disclosing

<Not Applicable>

F0.5

(F0.5) Select the option that describes the reporting boundary for which forests-related impacts on your business are being reported

Operational control

F0.6

(F0.6) Select the countries/areas in which you operate.

- Australia
- Belgium
- Brazil
- Cameroon
- Canada
- Chile
- China
- Côte d'Ivoire
- Czechia
- Denmark
- Ecuador
- France
- Germany
- Ghana
- Greece
- Hong Kong SAR, China
- India
- Indonesia
- Israel
- Italy
- Japan
- Malaysia
- Mexico
- Morocco
- Netherlands
- Nigeria
- Philippines
- Poland
- Republic of Korea
- Russian Federation
- Serbia
- Singapore
- South Africa
- Spain
- Sweden
- Switzerland
- Thailand
- Turkey
- Uganda
- United Arab Emirates
- United Kingdom of Great Britain and Northern Ireland
- United Republic of Tanzania
- United States of America

F0.7

(F0.7) Are there any parts of your direct operations or supply chain that are not included in your disclosure?

No

F0.8

(F0.8) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.?)

Indicate whether you are able to provide a unique identifier for your organization	Provide your unique identifier
Yes, an ISIN code	CH0009002962

F1. Current state

F1.1

(F1.1) How does your organization produce, use or sell your disclosed commodity(ies)?

Palm oil

Activity

Using as input into product manufacturing
Retailing/onward sale of commodity or product containing commodity

Form of commodity

Refined palm oil
Palm oil derivatives
Palm kernel oil derivatives

Source

Contracted suppliers (manufacturers)

Country/Area of origin

Brazil
Cambodia
Colombia
Costa Rica
Côte d'Ivoire
Ecuador
Gabon
Ghana
Guatemala
Honduras
India
Indonesia
Liberia
Malaysia
Mexico
Nicaragua
Panama
Papua New Guinea
Peru
Philippines
Solomon Islands
Thailand

% of procurement spend

6-10%

Comment

Soy

Activity

Using as input into product manufacturing
Retailing/onward sale of commodity or product containing commodity

Form of commodity

Soy bean oil
Soy derivatives

Source

Contracted suppliers (manufacturers)

Country/Area of origin

Argentina
Brazil
Hungary
India
Italy
Nicaragua
Romania
Russian Federation
Serbia
Ukraine
United States of America

% of procurement spend

<1%

Comment

Other - Cocoa

Activity

Refining & processing
Refining & fractionation
Exporting/trading
Using as input into product manufacturing
Buying manufactured products
Distributing/packaging
Retailing/onward sale of commodity or product containing commodity
Other, please specify (Buying raw commodity, grinding & pressing)

Form of commodity

Other, please specify (Cocoa beans or cocoa products (butter and powder))

Source

Smallholders
Single contracted producer
Multiple contracted producers
Trader/broker/commodity market

Country/Area of origin

Brazil
Cameroon
Colombia
Côte d'Ivoire
Dominican Republic
Ecuador
Ghana
Grenada
Guinea
Honduras
Indonesia
Liberia
Madagascar
Mexico
Nicaragua
Nigeria
Philippines
Saint Lucia
Sao Tome and Principe
Sierra Leone
Solomon Islands
Togo
Uganda
United Republic of Tanzania
Venezuela (Bolivarian Republic of)

% of procurement spend

41-50%

Comment

F1.2

(F1.2) Indicate the percentage of your organization's revenue that was dependent on your disclosed forest risk commodity(ies) in the reporting year.

	% of revenue dependent on commodity	Comment
Timber products	<Not Applicable>	<Not Applicable>
Palm oil	11-20%	
Cattle products	<Not Applicable>	<Not Applicable>
Soy	61-70%	
Other - Rubber	<Not Applicable>	<Not Applicable>
Other - Cocoa	81-90%	
Other - Coffee	<Not Applicable>	<Not Applicable>

F1.5

(F1.5) Does your organization collect production and/or consumption data for your disclosed commodity(ies)?

	Data availability/Disclosure
Timber products	<Not Applicable>
Palm oil	Consumption data available, disclosing
Cattle products	<Not Applicable>
Soy	Consumption data available, disclosing
Other - Rubber	<Not Applicable>
Other - Cocoa	Consumption data available, disclosing
Other - Coffee	<Not Applicable>

F1.5a

(F1.5a) Disclose your production and/or consumption figure, and the percentage of commodity volumes verified as deforestation- and/or conversion-free.

Forest risk commodity

Palm oil

Data type

Consumption data

Commodity production/ consumption volume

115109

Metric for commodity production/ consumption volume

Metric tons

Data coverage

Full commodity production/consumption

Have any of your reported commodity volumes been verified as deforestation- and/or conversion-free?

Yes

% of reported volume verified as deforestation- and/or conversion-free

12.2

Please explain

Palm volumes certified as RSPO Segregated are verified deforestation-free based on RSPO certification criteria. Those are the only volumes considered deforestation-free for the moment.

Forest risk commodity

Soy

Data type

Consumption data

Commodity production/ consumption volume

8824

Metric for commodity production/ consumption volume

Metric tons

Data coverage

Full commodity production/consumption

Have any of your reported commodity volumes been verified as deforestation- and/or conversion-free?

Yes

% of reported volume verified as deforestation- and/or conversion-free

26.98

Please explain

We achieved 77% traceability to the country level for our soy volumes (and another 12% traceability to farm level). Based on a third-party risk assessment at the country level, we can identify 26.98% of our volume originating from low deforestation risk countries.

Forest risk commodity

Other - Cocoa

Data type

Consumption data

Commodity production/ consumption volume

1512615

Metric for commodity production/ consumption volume

Metric tons

Data coverage

Full commodity production/consumption

Have any of your reported commodity volumes been verified as deforestation- and/or conversion-free?

Yes

% of reported volume verified as deforestation- and/or conversion-free

10.2

Please explain

Differently from other crops such as palm oil, most cocoa farmers are smallholders. Barry Callebaut uses a strict methodology to verify if volumes are deforestation/conversion free. A typical farmer in West Africa, which supplies almost 70% of the global cocoa volume, has more than one 'plot'. Therefore, if there is at least one farm polygon map which is within a Protected Area, then the whole volume delivered by a given farmer is rejected as not demonstrated to be not contributing to deforestation. If polygons of cocoa farms are located outside of a Protected Area, then sourced cocoa volume from these farmers is demonstrated not to be contributing to deforestation. Therefore, deforestation-free volumes at the moment can only be directly sourced, traceable and mapped volumes proven outside of Protected Areas.

F1.5b

(F1.5b) Provide a breakdown of your DCF and non-DCF volumes relevant to your stage in the supply chain according to how verification is achieved and the highest level of traceability, respectively.

Palm oil – DCF

% of DCF production/consumption volume from areas with no or negligible risk of deforestation/conversion

0

% of DCF production/consumption volume verified through monitoring systems

0

% of DCF production/consumption volume physically certified

100

% of non-DCF production/consumption volume from unknown origin

<Not Applicable>

% of non-DCF production/consumption volume traceable only as far as country level

<Not Applicable>

% of non-DCF production/consumption volume traceable only as far as sub-national area

<Not Applicable>

% of non-DCF production/consumption volume traceable only as far as processing facility level

<Not Applicable>

% of non-DCF production/consumption volume traceable to production unit level

<Not Applicable>

Total percentage of production/consumption volume reported (DCF) [auto-calculated]

100

Total percentage of production/consumption volume reported (non-DCF) [(auto-calculated)]

<Not Applicable>

Palm oil – Non DCF

% of DCF production/consumption volume from areas with no or negligible risk of deforestation/conversion

<Not Applicable>

% of DCF production/consumption volume verified through monitoring systems

<Not Applicable>

% of DCF production/consumption volume physically certified

<Not Applicable>

% of non-DCF production/consumption volume from unknown origin

1

% of non-DCF production/consumption volume traceable only as far as country level

0

% of non-DCF production/consumption volume traceable only as far as sub-national area

0

% of non-DCF production/consumption volume traceable only as far as processing facility level

99

% of non-DCF production/consumption volume traceable to production unit level

0

Total percentage of production/consumption volume reported (DCF) [auto-calculated]

<Not Applicable>

Total percentage of production/consumption volume reported (non-DCF) [(auto-calculated)]

100

Soy – DCF

% of DCF production/consumption volume from areas with no or negligible risk of deforestation/conversion

100

% of DCF production/consumption volume verified through monitoring systems

0

% of DCF production/consumption volume physically certified

0

% of non-DCF production/consumption volume from unknown origin

<Not Applicable>

% of non-DCF production/consumption volume traceable only as far as country level

<Not Applicable>

% of non-DCF production/consumption volume traceable only as far as sub-national area

<Not Applicable>

% of non-DCF production/consumption volume traceable only as far as processing facility level

<Not Applicable>

% of non-DCF production/consumption volume traceable to production unit level

<Not Applicable>

Total percentage of production/consumption volume reported (DCF) [auto-calculated]

100

Total percentage of production/consumption volume reported (non-DCF) [(auto-calculated)]

<Not Applicable>

Soy – Non DCF

% of DCF production/consumption volume from areas with no or negligible risk of deforestation/conversion

<Not Applicable>

% of DCF production/consumption volume verified through monitoring systems

<Not Applicable>

% of DCF production/consumption volume physically certified

<Not Applicable>

% of non-DCF production/consumption volume from unknown origin

0

% of non-DCF production/consumption volume traceable only as far as country level

94.7

% of non-DCF production/consumption volume traceable only as far as sub-national area

0

% of non-DCF production/consumption volume traceable only as far as processing facility level

0

% of non-DCF production/consumption volume traceable to production unit level

5.3

Total percentage of production/consumption volume reported (DCF) [auto-calculated]

<Not Applicable>

Total percentage of production/consumption volume reported (non-DCF) [(auto-calculated)]

100

Cocoa - DCF**% of DCF production/consumption volume from areas with no or negligible risk of deforestation/conversion**

0

% of DCF production/consumption volume verified through monitoring systems

100

% of DCF production/consumption volume physically certified

0

% of non-DCF production/consumption volume from unknown origin

<Not Applicable>

% of non-DCF production/consumption volume traceable only as far as country level

<Not Applicable>

% of non-DCF production/consumption volume traceable only as far as sub-national area

<Not Applicable>

% of non-DCF production/consumption volume traceable only as far as processing facility level

<Not Applicable>

% of non-DCF production/consumption volume traceable to production unit level

<Not Applicable>

Total percentage of production/consumption volume reported (DCF) [auto-calculated]

100

Total percentage of production/consumption volume reported (non-DCF) [(auto-calculated)]

<Not Applicable>

Cocoa – Non DCF**% of DCF production/consumption volume from areas with no or negligible risk of deforestation/conversion**

<Not Applicable>

% of DCF production/consumption volume verified through monitoring systems

<Not Applicable>

% of DCF production/consumption volume physically certified

<Not Applicable>

% of non-DCF production/consumption volume from unknown origin

5.9

% of non-DCF production/consumption volume traceable only as far as country level

23.3

% of non-DCF production/consumption volume traceable only as far as sub-national area

0

% of non-DCF production/consumption volume traceable only as far as processing facility level

10.1

% of non-DCF production/consumption volume traceable to production unit level

60.7

Total percentage of production/consumption volume reported (DCF) [auto-calculated]

<Not Applicable>

Total percentage of production/consumption volume reported (non-DCF) [(auto-calculated)]

100

F1.5c**(F1.5c) For your disclosed commodity(ies), indicate the percentage of the production/consumption volume sourced by national and/or sub-national jurisdiction of origin.****Forest risk commodity**

Soy

Country/Area of origin

Brazil

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Minas Gerais)

% of total production/consumption volume

2

Please explain

Method to measure total percentage sourced from each location: We are annually requesting soy farm traceability data from our suppliers. So far we can trace approximately 12.6% of our volume to the farm, 86% to the producing state. We are working with one supplier, specifically, that can provide assurances through the suppliers' M&E program to assure zero deforestation supply chains. The supplier uses a combination of satellite monitoring and ground trothing to confirm zero deforestation in the soy supply chain. The supplier does not source from farms wherein the satellites identify deforestation and ground trothing confirms conversion of the Cerrado. We are working with our suppliers to continuously increase transparency and traceability. For other suppliers, we know at least the countries they source from. Based on this information, the percentage of total consumption volume per country/area of origin is derived via total volume per supplier and country/area in relation to the

total supply volume.

Forest risk commodity

Soy

Country/Area of origin

India

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Maharashtra)

% of total production/consumption volume

11

Please explain

Method to measure total percentage sourced from each location: We are annually requesting soy farm traceability data from our suppliers. So far we can trace approximately 1% of our volume to the farm, 86% to the producing state. We are working with one supplier, specifically, that can provide assurances through the suppliers' M&E program to assure zero deforestation supply chains. The supplier uses a combination of satellite monitoring and ground trothing to confirm zero deforestation in the soy supply chain. The supplier does not source from farms wherein the satellites identify deforestation and ground trothing confirms conversion of the Cerrado. We are working with our suppliers to continuously increase transparency and traceability. For other suppliers, we know at least the countries they source from. Based on this information, the percentage of total consumption volume per country/area of origin is derived via total volume per supplier and country/area in relation to the total supply volume.

Forest risk commodity

Soy

Country/Area of origin

India

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Madhya Pradesh)

% of total production/consumption volume

5

Please explain

Method to measure total percentage sourced from each location: We are annually requesting soy farm traceability data from our suppliers. So far we can trace approximately 1% of our volume to the farm, 86% to the producing state. We are working with one supplier, specifically, that can provide assurances through the suppliers' M&E program to assure zero deforestation supply chains. The supplier uses a combination of satellite monitoring and ground trothing to confirm zero deforestation in the soy supply chain. The supplier does not source from farms wherein the satellites identify deforestation and ground trothing confirms conversion of the Cerrado. We are working with our suppliers to continuously increase transparency and traceability. For other suppliers, we know at least the countries they source from. Based on this information, the percentage of total consumption volume per country/area of origin is derived via total volume per supplier and country/area in relation to the total supply volume.

Forest risk commodity

Soy

Country/Area of origin

Any other countries/areas

State or equivalent jurisdiction

<Not Applicable>

% of total production/consumption volume

1

Please explain

Method to measure total percentage sourced from each location: We are annually requesting soy farm traceability data from our suppliers. So far we can trace approximately 1% of our volume to the farm, 86% to the producing state. We are working with one supplier, specifically, that can provide assurances through the suppliers' M&E program to assure zero deforestation supply chains. The supplier uses a combination of satellite monitoring and ground trothing to confirm zero deforestation in the soy supply chain. The supplier does not source from farms wherein the satellites identify deforestation and ground trothing confirms conversion of the Cerrado. We are working with our suppliers to continuously increase transparency and traceability. For other suppliers, we know at least the countries they source from. Based on this information, the percentage of total consumption volume per country/area of origin is derived via total volume per supplier and country/area in relation to the total supply volume.

Forest risk commodity

Soy

Country/Area of origin

Any other countries/areas

State or equivalent jurisdiction

<Not Applicable>

% of total production/consumption volume

77

Please explain

Method to measure total percentage sourced from each location: We are annually requesting soy farm traceability data from our suppliers. So far we can trace approximately 12% of our volume to the farm, and 77% to the producing state. We are working with one supplier, specifically, that can provide assurances through the suppliers' M&E program to assure zero deforestation supply chains. The supplier uses a combination of satellite monitoring and ground trothing to confirm zero deforestation in the soy supply chain. The supplier does not source from farms wherein the satellites identify deforestation and ground trothing confirms conversion of the Cerrado. We are working with our suppliers to continuously increase transparency and traceability. For other suppliers, we know at least the countries they source from. Based on this information, the percentage of total consumption volume per country/area of origin is derived via total volume per supplier and country/area in relation to the total supply volume.

Forest risk commodity

Palm oil

Country/Area of origin

Any other countries/areas

State or equivalent jurisdiction

<Not Applicable>

% of total production/consumption volume

7.1

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Brazil

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Pará)

% of total production/consumption volume

0.4

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Cambodia

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Kaôh Kong)

% of total production/consumption volume

0.1

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Cambodia

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Krong Preah Sihanouk)

% of total production/consumption volume

0.1

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Côte d'Ivoire

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Abidjan)

% of total production/consumption volume

0.1

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Côte d'Ivoire

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Bas-Sassandra)

% of total production/consumption volume

0.4

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Côte d'Ivoire

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Comoé)

% of total production/consumption volume

0.3

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Côte d'Ivoire

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Lagunes)

% of total production/consumption volume

0.1

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Côte d'Ivoire

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Sassandra)

% of total production/consumption volume

0.1

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Ecuador

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Esmeraldas)

% of total production/consumption volume

0.3

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Ecuador

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Los Rios)

% of total production/consumption volume

0.3

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Ecuador

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Manabi)

% of total production/consumption volume

0.1

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Ecuador

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Santo Domingo de los Colorados)

% of total production/consumption volume

0.2

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Gabon

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Estuaire)

% of total production/consumption volume

0.1

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Gabon

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Ngounié)

% of total production/consumption volume

0.1

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Guatemala

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Alta Verapaz)

% of total production/consumption volume

0.1

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Guatemala

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Escuintla)

% of total production/consumption volume

0.1

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Guatemala

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Izabal)

% of total production/consumption volume

0.2

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Guatemala

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Petén)

% of total production/consumption volume

0.4

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Guatemala

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Quezaltenango)

% of total production/consumption volume

0.1

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Guatemala

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (San Marcos)

% of total production/consumption volume

0.1

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Honduras

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Atlántida)

% of total production/consumption volume

0.2

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Honduras

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Colón)

% of total production/consumption volume

0.4

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in

the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Honduras

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Cortés)

% of total production/consumption volume

0.1

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Honduras

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Yoro)

% of total production/consumption volume

0.1

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

India

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Andhra Pradesh)

% of total production/consumption volume

0.3

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

India

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Tamil Nadu)

% of total production/consumption volume

0.1

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

India

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Telangana)

% of total production/consumption volume

0.1

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Indonesia

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Aceh)

% of total production/consumption volume

2.6

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Indonesia

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Bangka Belitung)

% of total production/consumption volume

1.1

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Indonesia

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Bangka Tengah)

% of total production/consumption volume

0.1

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Indonesia

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Banten)

% of total production/consumption volume

0.1

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG

certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Indonesia

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Bengkulu)

% of total production/consumption volume

1.6

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Indonesia

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Jambi)

% of total production/consumption volume

4.4

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Indonesia

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Kalimantan Barat)

% of total production/consumption volume

5.7

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Indonesia

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Kalimantan Selatan)

% of total production/consumption volume

2

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Indonesia

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Kalimantan Tengah)

% of total production/consumption volume

5.6

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Indonesia

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Kalimantan Timur)

% of total production/consumption volume

5.3

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Indonesia

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Kepulauan Riau)

% of total production/consumption volume

0.1

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Indonesia

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Lampung)

% of total production/consumption volume

0.9

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Indonesia

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Papua)

% of total production/consumption volume

0.2

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split

between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Indonesia

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Papua Barat)

% of total production/consumption volume

0.1

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Indonesia

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Riau)

% of total production/consumption volume

12.6

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Indonesia

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Sulawesi Barat)

% of total production/consumption volume

0.5

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Indonesia

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Sulawesi Selatan)

% of total production/consumption volume

0.3

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Indonesia

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Sulawesi Tengah)

% of total production/consumption volume

0.5

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Indonesia

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Sulawesi Tenggara)

% of total production/consumption volume

0.1

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Indonesia

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Sumatera Barat)

% of total production/consumption volume

1.9

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Indonesia

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Sumatera Selatan)

% of total production/consumption volume

4.2

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Indonesia

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Sumatera Utara)

% of total production/consumption volume

9.9

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of

RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Liberia

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (GrandBassa)

% of total production/consumption volume

0.1

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Malaysia

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Johor)

% of total production/consumption volume

4.1

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Malaysia

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Kedah)

% of total production/consumption volume

0.3

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Malaysia

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Kelantan)

% of total production/consumption volume

0.6

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Malaysia

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Melaka)

% of total production/consumption volume

0.2

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Malaysia

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Negeri Sembilan)

% of total production/consumption volume

0.9

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Malaysia

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Pahang)

% of total production/consumption volume

4.1

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Malaysia

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Perak)

% of total production/consumption volume

2.7

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Malaysia

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Pulau Pinang)

% of total production/consumption volume

0.1

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Malaysia

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Sabah)

% of total production/consumption volume

7.7

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Malaysia

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Sarawak)

% of total production/consumption volume

4.7

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Malaysia

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Selangor)

% of total production/consumption volume

1.2

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Malaysia

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Trengganu)

% of total production/consumption volume

0.7

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Mexico

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Campeche)

% of total production/consumption volume

0.1

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Mexico

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Chiapas)

% of total production/consumption volume

0.6

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Mexico

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Tabasco)

% of total production/consumption volume

0.1

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Mexico

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Veracruz)

% of total production/consumption volume

0.1

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Nicaragua

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Atlántico Sur)

% of total production/consumption volume

0.1

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Panama

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Chiriquí)

% of total production/consumption volume

0.1

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Papua New Guinea

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (East New Britain)

% of total production/consumption volume

0.2

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Papua New Guinea

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Milne Bay)

% of total production/consumption volume

0.1

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Papua New Guinea

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Morobe)

% of total production/consumption volume

0.1

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Papua New Guinea

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (New Ireland)

% of total production/consumption volume

0.1

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Papua New Guinea

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Oro)

% of total production/consumption volume

0.2

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Papua New Guinea

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (West New Britain)

% of total production/consumption volume

0.4

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Peru

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Ucayali)

% of total production/consumption volume

0.2

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Palm oil

Country/Area of origin

Philippines

State or equivalent jurisdiction

Specify state/equivalent jurisdiction (Agusan del Sur)

% of total production/consumption volume

0.1

Please explain

Method to measure total percentage sourced from each location: We have mapped 99% of our palm oil supply up to the mill level with GPS coordinates which were used in the context of a comprehensive risk assessment of the mills in our supply chain. While the exact amount delivered from each mill is unknown, the volume RSPO SG certified delivered by a supplier is split evenly between its mills (its own mill list) which it highlighted as RSPO SG or RSPO IP and the rest of the volumes are evenly split between the other mills (MB and conventional). If a supplier didn't provide the mills' certification status, its total volume is split evenly between all its mills regardless of RSPO SG or not.

Forest risk commodity

Other - Cocoa

Country/Area of origin

Côte d'Ivoire

State or equivalent jurisdiction

Don't know

% of total production/consumption volume

45

Please explain

We have direct sourcing activities in Ivory Coast, Ghana, Cameroon, Indonesia and Brazil. For those countries and those activities we have traceability in our supply chain to cooperative/buying station level. Ivory Coast / Cameroon: We work with organised farmer cooperatives or equivalent.

Forest risk commodity

Other - Cocoa

Country/Area of origin

Cameroon

State or equivalent jurisdiction

Don't know

% of total production/consumption volume

10

Please explain

We have direct sourcing activities in Ivory Coast, Ghana, Cameroon, Indonesia and Brazil. For those countries and those activities we have traceability in our supply chain to cooperative/buying station level. Ivory Coast / Cameroon: We work with organised farmer cooperatives or equivalent.

Forest risk commodity

Other - Cocoa

Country/Area of origin

Indonesia

State or equivalent jurisdiction

Don't know

% of total production/consumption volume

10

Please explain

We have direct sourcing activities in Ivory Coast, Ghana, Cameroon, Indonesia and Brazil. For those countries and those activities we have traceability in our supply chain to cooperative/buying station level. Ivory Coast / Cameroon: We work with organised farmer cooperatives or equivalent.

Forest risk commodity

Other - Cocoa

Country/Area of origin

Brazil

State or equivalent jurisdiction

Don't know

% of total production/consumption volume

10

Please explain

We have direct sourcing activities in Ivory Coast, Ghana, Cameroon, Indonesia and Brazil. For those countries and those activities we have traceability in our supply chain to cooperative/buying station level. Ivory Coast / Cameroon: We work with organised farmer cooperatives or equivalent.

Forest risk commodity

Other - Cocoa

Country/Area of origin

Any other countries/areas

State or equivalent jurisdiction

<Not Applicable>

% of total production/consumption volume

25

Please explain

We have direct sourcing activities in Ivory Coast, Ghana, Cameroon, Indonesia and Brazil. For those countries and those activities we have traceability in our supply chain to cooperative/buying station level. Ivory Coast / Cameroon: We work with organised farmer cooperatives or equivalent.

F1.5f

(F1.5f) How does your organization produce or consume biofuel derived from palm oil?

Does your organization produce or consume biofuel derived from palm oil?

No

Data type

<Not Applicable>

Volume produced/consumed

<Not Applicable>

Metric

<Not Applicable>

Country/Area of origin

<Not Applicable>

State or equivalent jurisdiction

<Not Applicable>

% of total production/consumption volume

<Not Applicable>

Does the source of your organization's biofuel material come from smallholders?

<Not Applicable>

Comment

F1.6

(F1.6) Has your organization experienced any detrimental forests-related impacts?

No

F1.7

(F1.7) Indicate whether you have assessed the deforestation or conversion footprint for your disclosed commodities over the past 5 years, or since a specified cutoff date, and provide details.

Forest risk commodity

Palm oil

Have you monitored or estimated your deforestation/conversion footprint?

Yes, we estimate deforestation/conversion footprint based on sourcing area

Coverage

Full consumption volume

Reporting deforestation/conversion since a specified cutoff date or during the last five years?

During the last 5 years

Known or estimated deforestation/ conversion footprint (hectares)

7890

Describe methods and data sources used to monitor or estimate deforestation/ conversion footprint

We don't have an overall assessment of the tree cover loss for Barry Callebaut's supply chain as a whole but we have it for each mill. The figure above is the average mill tree cover loss footprint from 2016 to 2021, based on the GLAD Global Forest Change data, within a 25km radius sourcing boundary. The tree loss happening in the sourcing boundary is summed without differentiating palm-related expansion from other crops, natural hazards and other causes. To remove false positives from replanting, plantations known as existing beginning of 2015 are filtered out.

Sourcing boundaries of mills often overlap, therefore tree loss events are shared between multiple mills. Because of the conservative approach taken here, the figure reported is highly overestimating the mills' deforestation footprint.

Forest risk commodity

Soy

Have you monitored or estimated your deforestation/conversion footprint?

No, but we plan to monitor or estimate our deforestation/conversion footprint in the next two years

Coverage

<Not Applicable>

Reporting deforestation/conversion since a specified cutoff date or during the last five years?

<Not Applicable>

Known or estimated deforestation/ conversion footprint (hectares)

<Not Applicable>

Describe methods and data sources used to monitor or estimate deforestation/ conversion footprint

<Not Applicable>

Forest risk commodity

Other - Cocoa

Have you monitored or estimated your deforestation/conversion footprint?

Yes, we estimate deforestation/conversion footprint based on sourcing area

Coverage

Partial consumption volume

Reporting deforestation/conversion since a specified cutoff date or during the last five years?

Other, please specify (We started mapping cocoa farm polygons in 2016 and started to report on deforestation-free in 2018)

Known or estimated deforestation/ conversion footprint (hectares)

Describe methods and data sources used to monitor or estimate deforestation/ conversion footprint

Driven by increasing consumer demand, cocoa farming encroachment into forests and other lands, has caused deforestation and habitat degradation. A critical component for achieving a deforestation-free supply chain is ensuring that we know the exact location of the farms we are sourcing from. Our commitment to monitoring farms covers Côte d'Ivoire, Ghana, Cameroon, Indonesia, Brazil, and Ecuador. In 2021/22 we mapped 240,570 (+358% in comparison to 2019/20) farms in our direct supply chain that are located within 25 kilometres of a protected forest area. As a result, we have established traceability to farm level for the cocoa volumes coming from these mapped farms. Furthermore, we enabled 55,579 hectares of agroforestry as per Cocoa & Forests Initiative (CFI) requirements and are committed to scale our efforts in an ambitious, agroforestry model in the future.

Since 2010, we estimate a total tree cover loss within our mapped cocoa farm polygons of 108'657 hectares corresponding to 12% of what we have mapped so far.

F2. Procedures

F2.1

(F2.1) Does your organization undertake a forests-related risk assessment?

Yes, forests-related risks are assessed

F2.1a

(F2.1a) Select the options that best describe your procedures for identifying and assessing forests-related risks.

Palm oil

Value chain stage

Supply chain

Coverage

Full

Risk assessment procedure

Assessed as part of an established enterprise risk management framework

Frequency of assessment

More than once a year

How far into the future are risks considered?

> 6 years

Tools and methods used

Internal company methods

Global Forest Watch Pro

National specific tools and databases

Other, please specify (Technology and Satellite Monitoring; Supplier Engagement)

Issues considered

Availability of forest risk commodities

Quality of forests risk commodities

Impact of activity on the status of ecosystems and habitats

Regulation

Climate change

Impact on water security

Tariffs or price increases

Brand damage related to forests risk commodities

Social impacts

Stakeholders considered

Customers

Employees

Investors

Local communities

NGOs

Other forest risk commodity users/producers at a local level

Regulators

Suppliers

Please explain

Barry Callebaut recognizes the forest-related risks and other environmental/social impacts linked to sourcing palm oil. Also, regulation is increasingly impacting our sourcing approach. Through sourcing decisions, we aim to work with suppliers that share our ambitions. To address these issues and risks, we use a combination of tools and approaches.

Internal company methods: Via our Group Enterprise Risk Management (ERM) Framework we assess forest-related and other social risks. It includes our sourcing department giving quarterly updates to the CEO/Board, where procured commodities and associated risks are discussed. Identified material forests-related risks are addressed in the Group ERM Framework. By this we leverage adequate processes and resources to identify and understand forest-related risks and take the relevant measures.

Global Forest Watch Pro (GFW tool): Using GFW data and tools related to forests and commodity issues we identify and manage deforestation risks. It offers reliability, comprehensiveness, and timeliness.

National specific tools & databases: We use tools such as Verisk Maplecroft for high-risk regions to anticipate shifts in regional risk landscapes related to forest and deforestation issues, covering the entire value chain, considering risks >6 years. It is embedded in all decision-making processes and reviewed periodically.

Supplier Engagement: With our annual supplier evaluation and engagement exercise we assess implementation progress in key areas and flag any non-compliances. Key areas assessed include upstream supplier No Deforestation, Peatland and Exploitation (NDPE) monitoring and verification, grievance management, transparency and reporting. We use the Palm Oil Collaboration Group (POCG) NDPE Implementation Reporting Framework (IRF) to collect NDPE IRF Profiles. This enables us to identify which of our supplying refineries source from mills that are not yet delivering on No Deforestation and No Peatland commitments and engage with them to prioritise follow up actions.

Technology & Satellite Monitoring: We use Palmoil.io, a professional service provider, for monitoring deforestation and supply chain relationships in near real-time from plantation to refinery. We receive monthly reports with deforestation alerts to obtain actionable insights into potential regulatory and environmental/social violations.

Soy

Value chain stage

Supply chain

Coverage

Full

Risk assessment procedure

Assessed as part of an established enterprise risk management framework

Frequency of assessment

More than once a year

How far into the future are risks considered?

> 6 years

Tools and methods used

Internal company methods
National specific tools and databases

Issues considered

Availability of forest risk commodities
Quality of forests risk commodities
Impact of activity on the status of ecosystems and habitats
Regulation
Climate change
Impact on water security
Brand damage related to forests risk commodities
Corruption
Social impacts
Other, please specify (Indigenous Rights)

Stakeholders considered

Customers
Employees
Investors
Local communities
NGOs
Other forest risk commodity users/producers at a local level
Regulators
Suppliers

Please explain

Barry Callebaut understands the critical risk of deforestation from soy in multiple supply chains, and is a leading cause of global deforestation. Soy induced deforestation can occur to produce soy lecithin, soy oil, and feed for dairy cattle (especially in our European supply chains). We therefore assess the critical sourcing areas for deforestation in Latin America where many of these ingredients originate near a global and regional arc of deforestation. We recognize that deforestation in Latin America to produce soy is often strategically proceeded by clearing for beef cattle by producers. Additionally, we recognize the impact of deforestation in the beef/soy/forest land use matrix on global GHG emissions, local rainfall patterns and water availability, as well as the negative outcomes for biodiversity and indigenous cultures.

Internal company methods: The assessment of forest-related risks and other social issues is part of our Group Enterprise Risk Management Framework. A subroutine of this is the sourcing department giving quarterly update presentations to the CEO/Board, where topics such as to procured commodities and associated risks are discussed. In case of identified material forests-related risks, these are discussed and addressed in the Group Enterprise Risk Management Framework. This approach leverages adequate processes and resources to identify and understand forest-related risks and take the relevant measures.

National specific tools and databases: National specific tools and databases are used in the context of high-risk regions. Specifically, tools from Verisk Maplecroft are used to anticipate and understand shifts in regional risk landscapes related to forests and deforestation issues, covering the entire value chain, and considering risks in the next 6 years and beyond. It is embedded in all decision-making processes of our organization and reviewed periodically. As an example, the Maplecroft risk analysis showed that soy from Serbia, Hungary, India, Russia, Romania, Slovakia, Ukraine and Italy, representing close to 26.98% of our supply, showed a low risk of deforestation. The platform offers a variety of data and tools related to forests and commodity issues which we use to identify and manage deforestation risk related to soy production. It was chosen due to its reliability, comprehensiveness, and timeliness.

Other - Cocoa

Value chain stage

Supply chain

Coverage

Full

Risk assessment procedure

Assessed as part of an established enterprise risk management framework

Frequency of assessment

More than once a year

How far into the future are risks considered?

> 6 years

Tools and methods used

Internal company methods
Global Forest Watch Pro
National specific tools and databases

Issues considered

Availability of forest risk commodities
Impact of activity on the status of ecosystems and habitats
Regulation
Climate change

Stakeholders considered

Customers
Local communities
Regulators
Suppliers

Please explain

Direct sourcing: farmer level (GPS mapping, overlapping with maps of National Protected Areas / Parks; WWF Map Atlas; or with Global Forest Watch maps. Indirect sourcing: Country-level assessment (Maplecroft database).

F2.2

(F2.2) For each of your disclosed commodity(ies), has your organization mapped its value chains?

	Value chain mapping	Primary reason for not mapping your value chain	Explain why your organization does not map its value chain and outline any plans to introduce it
Timber products	<Not Applicable>	<Not Applicable>	<Not Applicable>
Palm oil	Yes, we have partially mapped the value chain	<Not Applicable>	<Not Applicable>
Cattle products	<Not Applicable>	<Not Applicable>	<Not Applicable>
Soy	Yes, we have partially mapped the value chain	<Not Applicable>	<Not Applicable>
Other - Rubber	<Not Applicable>	<Not Applicable>	<Not Applicable>
Other - Cocoa	Yes, we have partially mapped the value chain	<Not Applicable>	<Not Applicable>
Other - Coffee	<Not Applicable>	<Not Applicable>	<Not Applicable>

F2.2a

(F2.2a) Provide details of your organization's value chain mapping for its disclosed commodity(ies).

Forest risk commodity

Palm oil

Scope of value chain mapping

Tier 1 suppliers

Tier 2 suppliers

Tier 3 suppliers

% of total suppliers covered within selected tier(s)

87

Description of mapping process and coverage

All palm ingredients used by Barry Callebaut are indirectly sourced via third-party suppliers and traders. To obtain Traceability to Mill (TTM) data, we conduct a traceability outreach exercise annually with all of our direct suppliers to collect the universe of potential mills and plantations from where the palm we source comes from. We have obtained the mill lists (tier 2) covering 99% of our palm volumes. Through this exercise, plantation data is only shared for segregated supply.

In addition, Traceability To Plantation (TTP) is achieved via a third-party platform, which links concession data to mills with a model based on mill/plantation group-ownership and their proximity. This model is currently covering Indonesia and Malaysia. This enables us to link 87% of our mills to concessions.

Your own production and primary processing sites: attach a list of facility names and locations (optional)

BC Website Mill List CY2021_june22.pdf

Your suppliers' production and primary processing sites: attach a list of names and locations (optional)

Forest risk commodity

Soy

Scope of value chain mapping

Tier 1 suppliers

Other, please specify (State level)

% of total suppliers covered within selected tier(s)

89

Description of mapping process and coverage

Suppliers are contacted to share the farm level traceability data for the volume entering our supply chain. This level of information is not always available. Producing states or countries or crusher locations are shared instead. With a crusher we can identify the producing states drawing a 200km around the crusher.

Your own production and primary processing sites: attach a list of facility names and locations (optional)

Your suppliers' production and primary processing sites: attach a list of names and locations (optional)

Forest risk commodity

Other - Cocoa

Scope of value chain mapping

Own operations

Tier 1 suppliers

Tier 2 suppliers

Tier 3 suppliers

Tier 4+ suppliers

Smallholders

Customers

% of total suppliers covered within selected tier(s)

79.7

Description of mapping process and coverage

In 2019/20 we publicly disclosed our direct cocoa suppliers in Côte d'Ivoire, Ghana and Cameroon. This map is regularly updated. In 2021/22 we mapped 230,749 farms in our direct supply chain that are located within 25 kilometers of a protected forest area. As a result, we have established traceability to farm level for the cocoa volumes coming from these mapped farms. Currently, we have mapped 79.7% of our direct supply chain in 2021/22.

Your own production and primary processing sites: attach a list of facility names and locations (optional)

Your suppliers' production and primary processing sites: attach a list of names and locations (optional)

F2.3

(F2.3) Do you use a classification system to determine risk of deforestation and/or conversion of other ecosystems for your sourcing areas, and if yes, what methodology is used, and what is the classification used for?

Use of a classification system to determine deforestation and/or conversion risk of sourcing areas	Methodology used for classifying levels of risk	Use of risk classification	Attachment indicating risk classification for each sourcing area (optional)
1 Yes, we use a classification system	We apply a risk-based approach to determine the percentage of sourced raw materials demonstrated not to be contributing to deforestation. All ingredients are assessed on the level of their origin, i.e. countries. For country/commodity risk assessment, the Maplecroft risk assessment database is used. If an ingredient has a score of 7.5 or above, then sourced volume from a respective country is demonstrated as not contributing to deforestation.	If an ingredient has a score of 7.5 or above, then sourced volume from a respective country is demonstrated as not contributing to deforestation. Ingredients with a lower score need further assessment to be proven deforestation free.	

F3. Risks and opportunities

F3.1

(F3.1) Have you identified any inherent forests-related risks with the potential to have a substantive financial or strategic impact on your business?

	Risk identified?
Timber products	<Not Applicable>
Palm oil	Yes
Cattle products	<Not Applicable>
Soy	Yes
Other - Rubber	<Not Applicable>
Other - Cocoa	Yes
Other - Coffee	<Not Applicable>

F3.1a

(F3.1a) How does your organization define substantive financial or strategic impact on your business?

Definition of 'substantive financial or strategic impact'

Each identified risk is rated on a 6-by-6 Matrix (described below in detail). Risks determined to have SUBSTANTIVE FINANCIAL IMPACT are those that exceed a combined score based on the financial impact and probability of occurrence. For example, this could be a risk having a financial impact of over CHF 600m despite a low probability of occurrence. Likewise, a risk with the probability of occurring once a year would be defined as substantive even if the financial impact is low. Consequently, any combination of financial impact and probability of occurrence that exceeds the equivalency line on the company's risk map would be defined as substantive. In addition, the reputational impact is also assessed. If the reputational impact is determined to be important then this could define a risk as having substantive STRATEGIC IMPACT even if the financial impact and/or probability of occurrence would not.

Description of the quantifiable indicator(s) used to define substantive financial or strategic impact

The 6-by-6 Matrix assesses any identified risk in terms of its probability of occurrence, financial impact, and reputational impact.

Probability of occurrences ranges from risks potentially occurring once every:

1. 32 years
2. 16 years
3. 8 years
4. 4 years
5. 2 years
6. years.

The *financial impact* is measured as a 1 year impact on EBIT in case the risk occurs. On group level the (logarithmic) scale ranges from a financial impact of:

1. less than CHF 19m
2. CHF 20m - 38m
3. CHF 39m - 75m
4. CHF 76m - 150m
5. CHF 151m - 300m
6. CHF 301m - 600m and more

The *reputational impact* (qualitative impact on the reputation/image of the company) is defined on a six-level scale from:

1. negligible
2. bearable
3. noticeable
4. important
5. dangerous
6. catastrophic

The risks are assessed and rated based in interactive workshops using expert judgements from various functions within the company. The risk assessment approach is applied to risks related to both direct operations and Barry Callebaut's supply chain. Each risk is reviewed annually to reflect changes in any of the three risk dimensions.

F3.1b

(F3.1b) For your disclosed forest risk commodity(ies), provide details of risks identified with the potential to have a substantive financial or strategic impact on your business, and your response to those risks.

Forest risk commodity

Palm oil

Type of risk

Reputational and markets

Geographical scale

Global

Where in your value chain does the risk driver occur?

Supply chain

Primary risk driver

Availability of certified sustainable material

Primary potential impact

Reduced demand for products and services

Company-specific description

As part of our Forever Chocolate strategy, it is our goal to have 100% certified or verified sustainable ingredients, traceable to farm level, in all of our products by 2030. This includes palm oil. Between 11 and 20 percent of Barry Callebaut's revenue was dependent on palm oil in the financial year 2021/22, which highlights the importance of a single commodity such as palm oil to Barry Callebaut's business. In addition, compound (i.e. chocolate that contains significant amounts of palm oil) is especially important in Asia, which is a growing market for us.

Purchasing RSPO-certified palm oil plays an important role in helping us reach our 100% sustainable palm oil commitment. However, the global supply of RSPO-certified palm oil has been limited to around 19% for the last few years. For these reasons disruptions and limits in the supply of certified sustainable material has the potential to impact Barry Callebaut's palm oil sourcing and subsequently the ability to provide sufficient sustainable products to our customers. This can pose a challenge to Barry Callebaut to buy the required quantity of palm (kernel) oil and derivatives from certified sources and at competitive prices, which in turn has the potential to affect our own direct operations, as our customers may switch to other suppliers should we be unable to provide sufficient certified material.

Timeframe

1-3 years

Magnitude of potential impact

Medium

Likelihood

Likely

Are you able to provide a potential financial impact figure?

Yes, an estimated range

Potential financial impact (currency)

<Not Applicable>

Potential financial impact figure - minimum (currency)

81000000

Potential financial impact figure - maximum (currency)

405000000

Explanation of financial impact

Potential loss in revenue due to reduced demand for products and services might be significant between 1% up to 5% of the company's global revenue. This is an estimate based on internal expert judgement and available market data as well as customer feedback. At CHF8.1bn in sales revenue this equates to 81m to 405m in potentially lost revenue (calculation: CHF 8,100,000,000 (our sales revenue 2021/22) x 0.01 = 81,000,000 and CHF 8,100,000,000 (our sales revenue 2021/22) x 0.05 =405,000,000).

The timescale for this financial impact is short-term, as disruptions in the supply of certified sustainable palm oil could occur anytime with financial impacts following in the consequent 1-3 years.

Primary response to risk

Tighter supplier performance standards

Description of response

To mitigate this risk, we have implemented a response strategy to avoid single source situations and have several suppliers qualified, so that in case of short-term reduced certified supply alternative sources can be used. To ensure long-term availability of certified material and to improve existing certification, we are an active RSPO member and participate in consultations to strengthen the certification's credibility towards eliminating deforestation.

We engage and evaluate our suppliers on requirements beyond RSPO certification. We updated our Sustainable Sourcing Policy for Palm Oil to strengthen our commitments in line with NDPE and the Accountability Framework. To deliver on the commitments as set out in our new policy, we use various tools & approaches, incl. enhancing our traceability to mill and plantation data, monitoring grievances related to deforestation and human rights, using satellite monitoring to receive alerts of deforestation, and conducting an annual evaluation of our suppliers to determine their level of NDPE implementation. This diversified approach is effective in maintaining the availability of sustainable palm oil (beyond RSPO), as well as at improving the resilience of our supply chain.

Timescale of implementation: In line with our 2030 target to source 100% certified or verified sustainable palm oil, traceable to farm level, we aim to have 100% of our palm oil volumes NDPE verified or RSPO certified by 2030.

Cost of response

700000

Explanation of cost of response

While the specific actual cost of this response is not quantified at corporate level, the majority of this cost is directly related to our Forever Chocolate sustainability program. The estimated response cost for palm oil of 700,000 CHF includes our memberships in relevant organisations, such as RSPO, dedicated projects on palm oil and deforestation monitoring in our supply chain, as well as time spent by our team.

Forest risk commodity

Soy

Type of risk

Reputational and markets

Geographical scale

Global

Where in your value chain does the risk driver occur?

Supply chain

Primary risk driver

Increased stakeholder concern or negative stakeholder feedback

Primary potential impact

Reduced demand for products and services

Company-specific description

As part of our Forever Chocolate program it is our goal to have 100% sustainable certified or verified ingredients, traceable to farm level, in all of our products by 2030, including soy. Between 61-70% of BC's revenue was dependent on soy in the FY 2021/22, which highlights the importance of a single commodity to our business as soy lecithin is an emulsifier acting as a food stabilizer.

Disruptions in the supply of certified sustainable material has the potential to impact BC's soy sourcing and subsequently the ability to provide sufficient sustainable products to our customers. Soy production is linked in the media to key agricultural issues, such as environmental impact, labor conditions, forced labor, traceability, land use change and biodiversity loss. Issues specific to Brazil are under scrutiny, such as the displacement of indigenous populations due to the expansion of soy plantations. BC perceives that the supply of certified soy is plentiful, but there is a lack of consumer awareness. This may lead to increased due diligence requirements for BC as well as reduced consumer demand, affecting our direct operations, should we be associated in the press with adverse effects or issues surrounding our soy supply chain. BC is an active participant in the Statement of Support (SOS, Cerrado Manifesto) in developing solutions to deforestation. We are working with our suppliers to achieve assured zero deforestation and explore restoration as well as expansion of protected areas.

Timeframe

1-3 years

Magnitude of potential impact

Medium-high

Likelihood

More likely than not

Are you able to provide a potential financial impact figure?

Yes, an estimated range

Potential financial impact (currency)

<Not Applicable>

Potential financial impact figure - minimum (currency)

81000000

Potential financial impact figure - maximum (currency)

405000000

Explanation of financial impact

The potential financial impact figure was estimated in relation to annual revenue. In case of significantly reduced demand for our products, associated with issue issues surrounding our soy supply chain and corresponding negative media coverage, the potential financial impact could be significant, between 1% and 5% loss of revenue associated with reduced supply, equivalent to approx. CHF 405 million. At CHF8.1bn in sales revenue this equates to 81m to 405m in potentially lost revenue (calculation: CHF 8,100,000,000 (our sales revenue 2021/22) x 0.01 = 81,000,000 and CHF 8,100,000,000 (our sales revenue 2021/22) x 0.05 = 405,000,000).

The timescale for this financial impact is short-term, as disruptions in the supply of certified sustainable soy could occur anytime with financial impacts following in the consequent 1-3 years.

Primary response to risk

Increased use of sustainably sourced materials

Description of response

Conventional soy production has rapidly grown across Brazil, a strong effort is being made to tackle the impacts of this expansion. The conversion of forests and savannas to soy plantations is a big threat to ecosystems. We have implemented a response strategy by ramping up our sourcing of ProTerra Certified Soy to be able to offer this in our chocolate products containing soy. ProTerra ensures that key issues are tackled in soy production and provides a traceable, non-GMO certified product. Additionally, BC is a signatory of the Cerrado Manifesto. It declares to protect Brazil's Cerrado, a 2 million square km tropical savanna ecoregion under threat from deforestation and native vegetation loss.

In addition, our Sustainable Sourcing Policy for Soy contains principles for creating a more sustainable soy sector. We require all suppliers to work with their supply chains towards these principles and to regularly show significant progress. This will be evaluated using accepted industry standards and certification schemes (ProTerra, RTRS, etc). Our efforts have been effective in maintaining the availability of sustainable soy and at improving the resilience at asset and corporate level, which is likely to prevent future financial, operational or strategic impacts.

Timescale of implementation: In line with our 2030 target to source 100% certified or verified sustainable soy, traceable to farm level, we aim to have 100% of our soy volumes certified or verified by 2030.

Cost of response

400000

Explanation of cost of response

While the specific actual cost of this response is not quantified at corporate level, part of this cost is directly related to our Forever Chocolate sustainability program. The estimated response cost for soy of 400,000 CHF includes our efforts to increase and secure soy from certified sources, e.g. the additional cost associated with sourcing ProTerra certified soy and our engagements in this context, as well as in the context of the Cerrado Manifesto and other engagements, and the maintenance and monitoring of progress regarding our Sustainable Sourcing Policy for Soy.

Forest risk commodity

Other - Cocoa

Type of risk

Reputational and markets

Geographical scale

Global

Where in your value chain does the risk driver occur?

Supply chain

Primary risk driver

Increased stakeholder concern or negative stakeholder feedback

Primary potential impact

Brand damage

Company-specific description

The majority of Barry Callebaut's primary commodity (cocoa) comes from countries with a high risk and pace of deforestation. In Ivory Coast and Ghana, cocoa is one of the drivers for deforestation or forest degradation.

Timeframe

1-3 years

Magnitude of potential impact

High

Likelihood

Likely

Are you able to provide a potential financial impact figure?

Yes, an estimated range

Potential financial impact (currency)

<Not Applicable>

Potential financial impact figure - minimum (currency)

81000000

Potential financial impact figure - maximum (currency)

405000000

Explanation of financial impact

The potential financial impact figure was estimated in relation to annual revenue. The primary impact would be on the sales of sustainable products. At the moment, the figure represents 25-30% of our chocolate sales. In case of significantly reduced demand for our products, associated with issue issues surrounding our cocoa supply chain and corresponding negative media coverage, the potential financial impact could be significant, an estimated 1% to 5% loss of revenue associated with reduced supply. At CHF8.1bn in sales revenue this equates to 81m to 405m in potentially lost revenue (calculation: CHF 8,100,000,000 (our sales revenue 2021/22) x 0.01 = 81,000,000 and CHF 8,100,000,000 (our sales revenue 2021/22) x 0.05 =405,000,000).

The timescale for this financial impact is short-term, as some of the mentioned issues such as negative media coverage could occur anytime with financial impacts following in the consequent 1-3 years.

Primary response to risk

Greater due diligence

Description of response

Barry Callebaut fully embraces the risk and has set off on the following response: (1) join the industry and national governments in efforts to curb deforestation; (2) Create and analyse GPS maps of our farmers and their farms: work with farmers who are not deforesting and suspend sourcing from farmers who might be exposed to high risk of deforestation or already growing cocoa on deforested land; (3) develop approach to gain a similar level of insight into forest risk in our indirect sourcing; (4) work with certification schemes to make the more deforestation bullet proof. At the moment Barry Callebaut does not consider sustainability certifications as a sufficient risk mitigation measure (apart from the certifications mentioned in the section on Palm oil and Soy above); (5) work on reforestation and forest conservation projects which would deliver agroforestry beans.

Cost of response

2000000

Explanation of cost of response

Barry Callebaut and our partners invested more than CHF 2 million into GPS mapping of our farmers alone.

F3.2

(F3.2) Have you identified any forests-related opportunities with the potential to have a substantive financial or strategic impact on your business?

	Have you identified opportunities?
Timber products	<Not Applicable>
Palm oil	Yes
Cattle products	<Not Applicable>
Soy	Yes
Other - Rubber	<Not Applicable>
Other - Cocoa	Yes
Other - Coffee	<Not Applicable>

F3.2a

(F3.2a) For your selected forest risk commodity(ies), provide details of the identified opportunities with the potential to have a substantive financial or strategic impact on your business.

Forest risk commodity

Palm oil

Type of opportunity

Resilience

Where in your value chain does the opportunity occur?

Direct operation

Primary forests-related opportunity

Resilience to future regulatory changes

Company-specific description

Governments and regions, including the EU, UK and Switzerland, are implementing due-diligence regulations to prevent raw materials associated with deforestation and human rights impacts entering markets. To be able to meet these regulatory requirements, Barry Callebaut is expected to go beyond certification. Certification schemes can only be complementary and not replace due diligence by companies. As part of our Forever Chocolate strategy, we have been working towards 100% sustainable ingredients in all our chocolate products since 2016. For palm oil, we have developed a multifaceted approach to address environmental and social risks linked to the sourcing of palm oil. As a result, we have been able to future-proof our approach to due diligence in preparation for upcoming legal requirements and growing expectations across global value chains.

Estimated timeframe for realization

1-3 years

Magnitude of potential impact

Medium-high

Likelihood

Very likely

Are you able to provide a potential financial impact figure?

Yes, an estimated range

Potential financial impact figure (currency)

<Not Applicable>

Potential financial impact figure – minimum (currency)

81000000

Potential financial impact figure – maximum (currency)

405000000

Explanation of financial impact figure

It is estimated that potential gain in revenue due to improved responses to regulatory changes (which in turn can protect the reputational value of the business) could add 1% to 5% of the company's global revenue. At CHF8.1bn in sales revenue this equates to 81m to 405m in potentially lost revenue (calculation: CHF 8,100,000,000 (our sales revenue 2021/22) x 0.01 = 81,000,000 and CHF 8,100,000,000 (our sales revenue 2021/22) x 0.05 = 405,000,000).

Cost to realize opportunity

700000

Strategy to realize opportunity

Barry Callebaut aims to increase its resilience to upcoming regulation regarding palm oil.

As a strategy to realize this opportunity, we have to deliver on our No Deforestation, No Peatland and No Exploitation (NDPE) commitments and ensure we meet the requirements of the upcoming regulations. Therefore, we are working with a number of industry tools and approaches. Some of these include: Enhancing our traceability to mill and plantation data, monitoring grievances related to deforestation and human rights, using satellite monitoring to receive alerts of deforestation with Palmoil.io, collecting NDPE Implementation Reporting Framework (IRF) profiles from suppliers, and conducting an evaluation of our suppliers on an annual basis to determine their level of NDPE implementation. We also participate in relevant industry working groups such as the Palm Oil Collaboration Group (POCG) to align on industry-wide approaches of conducting due diligence.

As a result of these approaches and working with the mentioned tools, we are prepared for upcoming regulations regarding palm oil.

Method for calculating the cost to realize the opportunity: The estimated cost of 700,000 CHF to realize this opportunity of 81,000,000 CHF includes our memberships in relevant organizations such as RSPO, dedicated projects on palm oil, subscription to deforestation monitoring tools, consultancy fees, as well as time spent by our team

Forest risk commodity

Soy

Type of opportunity

Products & services

Where in your value chain does the opportunity occur?

Supply chain

Primary forests-related opportunity

Increased sales of existing products/services

Company-specific description

As part of our Forever Chocolate program it is our goal to have 100% sustainable certified or verified ingredients, traceable to farm level, in all of our products by 2020, including soy. Between 61-70 % of Barry Callebaut's revenue was dependent on soy in the financial year 2021/22, which highlights the importance of a single commodity such as soy to BC's business. Several customers have expressed their interest to buy products from BC whose ingredients are ProTerra certified or otherwise certified sustainable. We believe that positioning ourselves as leaders with regards to addressing the issues related to soy production can significantly increase our brand value and generate increased customer sales of our existing products.

Estimated timeframe for realization

1-3 years

Magnitude of potential impact

Medium-low

Likelihood

More likely than not

Are you able to provide a potential financial impact figure?

Yes, a single figure estimate

Potential financial impact figure (currency)

81000000

Potential financial impact figure – minimum (currency)

<Not Applicable>

Potential financial impact figure – maximum (currency)

<Not Applicable>

Explanation of financial impact figure

While measuring or calculating potential increased sales of existing products itself is a challenging undertaking, it is estimated that potential gain in revenue due to improved reputational value could add over 1% of the company's global revenue. At 8.1bn in sales revenue this equates to 81m in potential revenue increase (calculation: CHF 8,100,000,000 (our sales revenue 2021/22) x 0.01 = 81,000,000).

Cost to realize opportunity

400000

Strategy to realize opportunity

A strategy has been implemented to take advantage of this opportunity as part of our Forever Chocolate Program. In this context, Barry Callebaut has committed to sourcing 100% sustainable ingredients by 2030.

Our sustainable soy is sourced via ProTerra which ensures a sustainable and GMO-free source of soy for use in our final products. ProTerra is the industry leader in certified sustainable soy cultivation, mainly sourced from Brazil. Barry Callebaut has recently become a signatory of the Cerrado Manifesto. The Manifesto declares to protect Brazil's Cerrado, a 2 million square kilometre tropical savanna ecoregion under threat from deforestation and native vegetation loss. Barry Callebaut also engages with the Round Table on Responsible Soy (RTRS), which promotes responsible production, processing and trading of soy on a global level.

As part of our strategy implementation to realize the opportunity we formulated criteria that go beyond ProTerra and RTRS in our sourcing policy and our Supplier Code, and are evaluating our suppliers based on these additional criteria. This year we have taken several concrete steps:

We have engaged with suppliers to request the identification of innovative and interested farmers who would like to work on regenerative agriculture and reforestation.

We work with SAI's Dairy Working Group to assess and pilot zero deforestation soy dairy feed supply chain from Brazil to Europe.

We are working on support for the Responsible Commodities Facility to create an innovative financial tool to support farmers in preventing deforestation and restoring forests.

Method for calculating the cost to realize the opportunity: The cost of 400,000 CHF is directly related to our Forever Chocolate sustainability program. It includes our efforts to increase and secure soy from certified sources, e.g. the additional cost associated with sourcing ProTerra certified soy and our engagements in this context, as well as in the context of the Cerrado Manifesto and other engagements, and the maintenance and monitoring of progress regarding our Sustainable Sourcing Policy for Soy, including staff time.

Forest risk commodity

Other - Cocoa

Type of opportunity

Resilience

Where in your value chain does the opportunity occur?

Supply chain

Primary forests-related opportunity

Increased supply chain resilience

Company-specific description

Setting up and driving landscape projects in direct sourcing countries.

Estimated timeframe for realization

1-3 years

Magnitude of potential impact

Medium-high

Likelihood

Virtually certain

Are you able to provide a potential financial impact figure?

No, we do not have this figure

Potential financial impact figure (currency)

<Not Applicable>

Potential financial impact figure – minimum (currency)

<Not Applicable>

Potential financial impact figure – maximum (currency)

<Not Applicable>

Explanation of financial impact figure

We are currently not able to attribute or anticipate increased supply chain resilience specifically related to forests-based risk commodities, in terms of monetary value.

Cost to realize opportunity**Strategy to realize opportunity**

F4. Governance

F4.1

(F4.1) Is there board-level oversight of forests-related issues within your organization?

Yes

F4.1a

(F4.1a) Identify the position(s) of the individual(s) (do not include any names) on the board with responsibility for forests-related issues.

Position of individual or committee	Responsibilities for forest-related issues
Board-level committee	<p>Highest level of responsibility lies with the Board of Directors (BoD).</p> <p>Rationale of why the position of individual(s) selected has oversight: Forests-related issues impact main areas of our business and therefore need oversight and steering at the highest level.</p> <p>The BoD is ultimately responsible for the policies and management of the Company, establishes the strategic, accounting, organizational and financing policies to be followed, and appoints the Executive Committee, to which the BoD has delegated operational management of the Company.</p> <p>Example of a forest-related decision made by the individual/committee within the last two years: in the previous year 2019/20 the Board of Directors committed to SBTI. As part of this commitment, we have committed to setting science-based targets for Forest, Land, and Agriculture-related greenhouse gas (GHG) emissions and removals according to the new, refined pathways in the Forest Land and Agriculture (FLAG) guidance.</p>

F4.1b

(F4.1b) Provide further details on the board's oversight of forests-related issues.

	Frequency that forests-related issues are a scheduled agenda item	Governance mechanisms into which forests-related issues are integrated	Please explain
Row 1	Scheduled - some meetings	<p>Overseeing acquisitions, mergers, and divestitures</p> <p>Overseeing major capital expenditures</p> <p>Providing employee incentives</p> <p>Reviewing and guiding annual budgets</p> <p>Reviewing and guiding corporate responsibility strategy</p> <p>Reviewing and guiding strategy</p> <p>Reviewing innovation / R&D priorities</p>	<p>The Board of Directors at Group level determines the business strategy and is regularly briefed on the basis of applications filed by the Executive Committee (incl. sustainability strategy and forests-related topics). The board also reviews and approves the annual operational and investment budgets.</p> <p>Progress against forest-related targets and performance of objectives are reported regularly to the board by the Chief Executive Officer (CEO).</p> <p>All of the selected governance mechanisms are associated with the Board's responsibilities and therefore directly contribute to the Board's oversight of forests-related issues.</p>

F4.1d

(F4.1d) Does your organization have at least one board member with competence on forests-related issues?

Row 1

Board member(s) have competence on forests-related issues

Yes

Criteria used to assess competence on forests-related issues

Our criteria used to assess competence of board members on forest-related issues is formal education on sustainability topics.

One board member who was appointed to the position of Chief Innovation, Sustainability & Quality Officer and Global Head of Gourmet, effective September 1, 2018 holds an accreditation from Cambridge University in Sustainable Leadership. In addition, he has done many courses on different sustainability topics throughout his life. He has been a member of the Executive Committee of Barry Callebaut since September 1, 2017, serving as Chief Innovations & Quality and Sustainability officer for a year before assuming the additional responsibility for Global Gourmet.

Another board member, the former CEO who developed and launched the sustainability strategy called Forever Chocolate, has significant experience in Ivory Coast and Ghana, discussing and finding solutions to deforestation problems with local and national authorities. Using this experience and the deep understanding of sustainability and particularly forests-related issues, he led Barry Callebaut to becoming a leader in sustainability.

Primary reason for no board-level competence on forests-related issues

<Not Applicable>

Explain why your organization does not have at least one board member with competence on forests-related issues and any plans to address board-level competence in the future

<Not Applicable>

F4.2

(F4.2) Provide the highest management-level position(s) or committee(s) with responsibility for forests-related issues (do not include the names of individuals).

Name of the position(s) and/or committee(s)	Forests-related responsibilities of this position	Frequency of reporting to the board on forests-related issues	Please explain
Chief Executive Officer (CEO)	Managing annual budgets relating to the implementation of forest-related policies and commitments Setting forests-related corporate targets Monitoring progress against forests-related corporate targets Assessing forests-related risks and opportunities	Quarterly	<p>Description of position: The highest level of responsibility below Board of Director level for forests-related issues lies with the Corporate Sustainability Review, headed by the CEO. The CEO is responsible for setting the company's overall strategy on sustainability-related issues, including forests.</p> <p>A rationale of why responsibilities for forests-related issues have been assigned to this position: Deforestation is one of the biggest threats to the plant and a major contributor to climate change. The impacts of these risks will be felt within BC and its subsidiaries at an operational level and within the supply chain. Therefore, this agenda needs oversight and steering at the highest level within the organization, and therefore, the company's CEO is leading the Forever Chocolate (FC) program.</p> <p>Responsibilities: The CEO oversees BC's sustainability agenda, including the assessment of risks and opportunities, strategy and target setting, financial planning and budget approvals to ensure sustainability targets are achieved. The content of the FC progress reports is approved by the CEO. In these reports, BC communicates about the progress made towards achieving the commitments set out in the FC strategy, including our goal towards being forest positive.</p> <p>Reporting frequency rationale: Forests-related issues are dynamic and diverse, and impact main areas of BC's business, and therefore need adequate reporting frequency and responses.</p>

F4.3

(F4.3) Do you provide incentives to C-suite employees or board members for the management of forests-related issues?

	Provide incentives for management of forests-related issues	Comment
Row 1	Yes	

F4.3a

(F4.3a) What incentives are provided to C-Suite employees or board members for the management of forests-related issues (do not include the names of individuals)?

	Role(s) entitled to incentive?	Performance indicator	Contribution of incentives to the achievement of your organization's forests-related commitments	Please explain
Monetary reward	Corporate executive team Chief Executive Officer (CEO) Chief Financial Officer (CFO) Chief Operating Officer (COO) Chief Procurement Officer (CPO) Chief Risk Officer (CRO) Chief Sustainability Officer (CSO) Chief Purchasing Officer (CPO) Other C-suite Officer	Ending deforestation and/or conversion of other natural ecosystems Increasing traceability of commodity volumes	Linking the sustainability targets to monetary incentives for key decision makers is essential for achieving our goals. A key element of the Forever Chocolate strategy is to be forest positive by 2025 and to source 100% sustainable certified or verified ingredients, traceable to farm level by 2030. We have also set an SBTi target. The performance indicators selected in column two contribute directly to our Forever Chocolate targets, which we publicly report progress against annually. This incentive demonstrates that Barry Callebaut takes our Forever Chocolate commitment seriously, and we expect that we continue to be a trusted partner to our stakeholders.	Forest-related commodities and associated sustainability issues are material for Barry Callebaut, as 90% of revenue is dependent on forest-based commodities. There is a Group-wide target for all employees on the percentage of sustainable raw materials sourced and used, which directly relates to forests-related issues. Threshold of success: The threshold is thus the percentage of sustainably sourced ingredients (100% by 2030). Method for measurement: Progress toward this goal is measured via the percentage of sustainably sourced ingredients (i.e. as per procured sustainable vs. conventional volume). If this percentage increases, management is entitled to monetary benefits. Details about the linkage between the selected forest-related performance and the monetary incentive: Barry Callebaut's bonus system is based on a Collective Performance Factor (CPF) and an Individual Performance Factor (IPF). For all sales functions and raw material traders of Global Cocoa and Global Sourcing, the CPF is weighted at 20% of the short-term incentive (STI) and the IPF at 80%. For all other participants, the CPF is weighted at 60% of the STI and the IPF at 40%. Sustainability (incl. forests-related issues) is 10% of the FY21/22 CPF - both for the Group and the regions.
Non-monetary reward	Corporate executive team Chief Executive Officer (CEO) Chief Financial Officer (CFO) Chief Operating Officer (COO) Chief Procurement Officer (CPO) Chief Risk Officer (CRO) Chief Sustainability Officer (CSO) Chief Purchasing Officer (CPO) Other C-suite Officer	Ending deforestation and/or conversion of other natural ecosystems Increasing traceability of commodity volumes	Linking the sustainability targets to monetary incentives for key decision makers is essential for achieving our goals. A key element of the Forever Chocolate strategy is to be forest positive by 2025 and to source 100% sustainable certified or verified ingredients, traceable to farm level by 2030. We have also set an SBTi target. The performance indicators selected in column two contribute directly to our Forever Chocolate targets, which we publicly report progress against annually. This incentive demonstrates that Barry Callebaut takes our Forever Chocolate commitment seriously, and we expect that we continue to be a trusted partner to our stakeholders.	Forest-related commodities and associated sustainability issues are material for Barry Callebaut, as 90% of revenue is dependent on forest-based commodities. There is a Group-wide target for all employees on the percentage of sustainable raw materials sourced and used, which directly relates to forests-related issues. Threshold of success: The threshold is thus the percentage of sustainably sourced ingredients (100% by 2030). Method for measurement: Progress toward this goal is measured via the percentage of sustainably sourced ingredients (i.e. as per procured sustainable vs. conventional volume). If this percentage increases, management is entitled to monetary benefits, which are associated with non-monetary rewards such as job performance and appraisal.

F4.4

(F4.4) Did your organization include information about its response to forests-related risks in its most recent mainstream financial report?

Yes (you may attach the report – this is optional)

F4.5

(F4.5) Does your organization have a policy that includes forests-related issues?

Yes, we have a documented forests policy that is publicly available

F4.5a

(F4.5a) Select the options to describe the scope and content of your policy.

Row 1

Scope

Company-wide

Commodity coverage

Palm oil
Soy
Other – Cocoa

Content

Commitment to no land clearance by burning or clearcutting
Commitment to eliminate deforestation
Commitment to remediation, restoration and/or compensation of past harms
Secure Free, Prior and Informed Consent (FPIC) of indigenous people and local communities
Adoption of the UN International Labour Organization principles
Commitment to protect rights and livelihoods of local communities
Commitments beyond regulatory compliance
Description of business dependency on forests
Recognition of potential business impact on forests and other natural ecosystems
Description of forest risk commodities, parts of the business, and stages of value-chain covered by the policy
List of timebound milestones and targets

Document attachment

Sustainable Sourcing Policy_Palm Oil_Nov2022.pdf
Sustainable Sourcing Policy_Soy_Nov2022.pdf
Microsoft Word - Barry Callebaut Deforestation Policy_2020.pdf
Sustainable Sourcing Policy_Cocoa Beans_2023.pdf

Please explain

Periodicity of policy review:
Commodity-specific sustainable sourcing policies are reviewed annually.

Why this content is included in the policy:

Barry Callebaut relies on commodities such as palm oil, soy and cocoa its products. We recognize the impact it can have on forests-related issues, and the importance of preserving forests. We have a company-wide Deforestation company which described our commitments and approach at a global level, including adherence to widely recognized international standards which play a crucial role and our commitment goes beyond regulatory compliance to ensure our policies are robust and have a lasting impact. Additionally, we have our deforestation commitments and put additional scrutiny on forest topics in our ingredient specific policies. Our policies cover our entire supply chain and we aim to conserve all HCS / HCV forests. Our Sustainable Sourcing Policy for Soy also covers our commitment to the Cerrado Manifesto . Our sustainability program Forever Chocolate, which aligns with the UN Sustainable Development Goals (SDGs), covers a variety of commodity-specific issues (incl. palm oil). An important element of Forever Chocolate is Sustainable Sourcing: our Supplier Code and Sustainable Sourcing Policies lay out the framework for our sustainable sourcing activities and contain commitments, expectations, and requirements pertinent to palm oil related issues and risks.

How this policy informs internal decision making:

It impacts internal decision making as actions are taken to meet goals by obtaining forest-related certifications (e.g. RSPO) and increase traceability. Our policies also encourage stakeholder dialogue in the context of palm oil (forest-) related sustainability issues. In turn and over time, this dialogue informs internal decision making and provides an important framework for identifying both risks and opportunities. This can drive performance, enhance Barry Callebaut's reputation and strengthen the relationships with its stakeholders. Furthermore, these policies drive our decision making in sourcing - as we have excluded suppliers and palm mills who were in breach of our commitments to eliminate deforestation and protect local communities from our supply.

F4.6

(F4.6) Has your organization made a public commitment to reduce or remove deforestation and/or forest degradation from its direct operations and/or supply chain?

Forest risk commodity	Public commitments made
Palm oil	Yes
Soy	Yes
Other – Cocoa	Yes

F4.6a

(F4.6a) Has your organization endorsed any of the following initiatives as part of its public commitment to reduce or remove deforestation and/or forest degradation?

Cerrado Manifesto

F4.6b

(F4.6b) Provide details on your public commitment(s), including the description of specific criteria, coverage, and actions.

Forest risk commodity

Palm oil

Criteria

No conversion of natural ecosystems
Zero gross deforestation/ no deforestation
Zero net deforestation
No new development on peat regardless of depth
Best management practices for existing cultivation on peat
Restoration and compensation to address past deforestation and conversion
Avoidance of negative impacts on threatened and protected species and habitats
No land clearance by burning or clearcutting
No conversion of High Conservation Value areas
No conversion of High Carbon Stock forests
Secure Free, Prior and Informed Consent (FPIC) of indigenous people and local communities
Operations are in accordance with the UN Declaration on the Rights of Indigenous Peoples
Remediate any adverse impacts on indigenous people and local communities
Adoption of the UN International Labour Organization principles
Resolution of complaints and conflicts through an open, transparent and consultative process
Facilitate the inclusion of smallholders into the supply chain
No sourcing of illegally produced and/or traded forest risk commodities
No sourcing of forest risk commodities from unknown/controversial sources
Recognition of legal and customary land tenure rights

Operational coverage

Supply chain

% of total production/ consumption covered by commitment

100%

Cutoff date

2015

Forest risk countries/areas that the cutoff date applies to

Applied globally

Reason for selecting cutoff date

Sector-wide agreement/recommendation

Commitment target date

2021-25

Please explain

The update of our Sustainability Sourcing Policy for Palm means that our deforestation commitments are now aligned with best practice, including the Accountability Framework Initiative. We have made a commitment to eliminate deforestation and conversion of natural forests; Conserve and monitor High Carbon Stock (HCS) forests and High Conservation Value (HCV) areas; No development on peatland, regardless of depth; Apply RSPO Best Management Practices for existing palm oil plantations on peat; Implement restoration and compensation activities where deforestation, conversion or degradation has occurred; No burning practices or use of fire for land clearing/replanting.

Zero gross deforestation / no deforestation - example of actions taken in the last year to meet the commitment: The cutoff date adopted for the no deforestation and no conversion commitments is 31st December 2015, in line with industry practice. This commitment is valid across all our operations, covering all palm sourcing activities globally. We work with our suppliers to ensure this commitment is fully implemented by 2025. An example of the work we have done in the last year to achieve this commitment is to increase our efforts to obtain accurate traceability data and the application of satellite monitoring to identify high risk suppliers and obtain monthly deforestation alerts. We are also rolling out a range of activities, in order to monitor and evaluate our palm suppliers, including annual supplier questionnaires, and collecting NDPE IRF profiles from suppliers.

Secure Free, Prior and Informed Consent (FPIC) of indigenous people and local communities - example of actions taken in the last year to meet the commitment: We have also made commitments to ensure human and workers' rights are respected, the rights of Indigenous and local communities are upheld and smallholders are included in supply chains. We currently monitor this through our grievance process. Grievances possibly provide the most valuable window into whether a palm oil company is actively addressing unsustainable and socially irresponsible practices in their supply chain. In addition to our own grievance procedure, we use a service provider. Palmoil.io has built a comprehensive grievance database, which now features over 1,500 grievances updated every month. In addition, we have made the commitment that by 2025, our entire supply chain will be covered by Human Rights Due Diligence.

Restoration and compensation to address past deforestation and/or conversion - example of actions taken in the last year to meet the commitment: We have added a commitment to implement restoration and compensation activities where deforestation, conversion or degradation has occurred. For any supplier found to be involved in deforestation/conversion, part of the re-entry criteria requires long-term corrective action, including a Recovery Plan for suppliers with liability/non-compliance.

We are also part of the Coalition for Sustainable Livelihoods (CSL), a jurisdictional initiative bringing together diverse stakeholders to achieve common objectives for smallholder livelihoods, sustainable agricultural production and conservation in North Sumatra and Aceh, Indonesia, contributing directly to our NDPE commitments.

Forest risk commodity

Soy

Criteria

No conversion of natural ecosystems
Zero gross deforestation/ no deforestation
Zero net deforestation
Restoration and compensation to address past deforestation and conversion
No land clearance by burning or clearcutting
No conversion of High Conservation Value areas
No conversion of High Carbon Stock forests
Secure Free, Prior and Informed Consent (FPIC) of indigenous people and local communities
Adoption of the UN International Labour Organization principles
No sourcing of illegally produced and/or traded forest risk commodities
No sourcing of forest risk commodities from unknown/controversial sources

Operational coverage

Supply chain

% of total production/ consumption covered by commitment

100%

Cutoff date

2020

Forest risk countries/areas that the cutoff date applies to

Applied globally

Reason for selecting cutoff date

Region-wide agreement/recommendation

Commitment target date

2021-25

Please explain

No conversion of natural ecosystems - example of actions taken in the last year to meet the commitment: Barry Callebaut works with its soy suppliers to use geospatial mapping in high risk areas to confirm zero conversion. Leading Brazilian suppliers have set a public target of zero conversion from 2020 in soy. They enforce this with geospatial analysis and ground truthing prior to purchasing soy from farm suppliers. Soy suppliers in the USA and Italy as well as other low risk countries do not currently have deforestation issues or significant natural habitat conversion incidents. We have worked with our direct suppliers who have zero deforestation cut off dates supplying 95%+ of our high risk origin soy to receive data related to this zero conversion, and confirm that zero habitat conversion occurs in our high risk supply regions from these suppliers.

Zero gross deforestation / no deforestation - example of actions taken in the last year to meet the commitment: We have sourced the vast majority of soy (95%+) from direct suppliers in high risk countries who have zero deforestation cut off date of 2020. This represents a market shift to work with suppliers who proactively eliminate deforestation from their supply chains in Brazil. 100% of our direct purchase soy in Brazil is deforestation free and verified with geospatial data.

Secure Free, Prior and Informed Consent (FPIC) of indigenous people and local communities - example of actions taken in the last year to meet the commitment: Our suppliers in high risk areas implement verified or certified programs that entail FPIC processes.

Restoration and compensation to address past deforestation and/or conversion - example (including locations) of actions taken in the last year to meet the commitment: When our suppliers in Brazil detect deforestation through geospatial assessments, they conduct ground truthing visits, and work with the farmer to begin a restoration or compensation process.

Forest risk commodity

Other - Cocoa

Criteria

Zero gross deforestation/ no deforestation

Zero net deforestation

No new development on peat regardless of depth

No land clearance by burning or clearcutting

No conversion of High Conservation Value areas

No conversion of High Carbon Stock forests

Secure Free, Prior and Informed Consent (FPIC) of indigenous people and local communities

Adoption of the UN International Labour Organization principles

No sourcing of illegally produced and/or traded forest risk commodities

Operational coverage

Supply chain

% of total production/ consumption covered by commitment

100%

Cutoff date

2020

Forest risk countries/areas that the cutoff date applies to

Applied globally

Reason for selecting cutoff date

Specific to commitment

Commitment target date

2021-25

Please explain

Barry Callebaut has committed to become forest positive by 2025 under its Forever Chocolate plan, which includes a commitment to be 100% deforestation-free and even forest positive by 2025. Forever Chocolate is our plan to make sustainable chocolate the norm – to ensure that chocolate will be around forever. As the world's leading manufacturer of high-quality chocolate and cocoa products, we have a moral obligation as well as a business interest to tackle the structural issues in the chocolate supply chain. Therefore, we have to lift cocoa farmers out of poverty, ensure children are not engaged in child labor, become carbon positive, eliminate deforestation from our supply chain as a step to becoming forest positive, and have 100% sustainable ingredients in all our products.

In fiscal year 2021/22, we made great progress to achieving the targets we set ourselves in 2016. Our quantified, time-bound objectives enable us to engrain our sustainability agenda across all our business functions. The progress data show how, through our sourcing, processing and sales, we are driving change, supporting cocoa farming communities, reducing resource consumption in our factories and driving the uptake of sustainably sourced chocolate. Barry Callebaut is closely following the regulatory developments on deforestation around the globe, such as the EU Deforestation Regulation and has aligned with the communicated cut-off date.

F5. Business strategy

(F5.1) Are forests-related issues integrated into any aspects of your long-term strategic business plan, and if so how?

	Are forests-related issues integrated?	Long-term time horizon (years)	Please explain
Long-term business objectives	Yes, forests-related issues are integrated	11-15	<p>The Group's strategic and operational business objectives are linked to a complex, highly interconnected and continuously evolving global ESG landscape. Factors such as the effects of climate change, carbon emissions, deforestation, human rights abuse, business ethics, diversity, equality and inclusion, and stakeholder impact can lead to opportunity and risk in the pursuit of business objectives and creation of stakeholder value. Deforestation is a major cause of GHG emissions and a significant contributor of climate change. In turn, climate change could lead to a shortfall in high quality cocoa beans and other essential agricultural raw materials in the mid- to long-term. If the chocolate industry does not commit to reducing its carbon footprint and achieve zero net deforestation in its supply chain, the ecosystems that provide chocolate ingredients will rapidly erode. To address this, we have integrated sustainability, including forests-related risks into our long-term business objectives, and form a key pillar in our Forever Chocolate strategy which includes a commitment to be 100% deforestation-free by 2025. We have also set an SBTi target, where by 2030, we will have decarbonized our footprint in line with global efforts to cap global warming at 1.5 degrees Celsius and by 2050, be a net zero company.</p> <p>Forests-related issues are not limited to this time horizon. They are in fact an integral part of our long-term financial planning, which is congruent with the long-term time horizon, going beyond the current version of our Forever Chocolate plan.</p>
Strategy for long-term objectives	Yes, forests-related issues are integrated	11-15	<p>Barry Callebaut's 4-pillar long-term growth strategy is based on sustainability, among other elements. We have a long-standing commitment to sustainability, as we believe that the future of our industry depends on it. Through Forever Chocolate strategy, our plan is to make sustainable chocolate the norm. In 2023 we presented our sharpened targets adding new measurable targets for 2030 and beyond. Forests-related issues are not limited to this time horizon. They are in fact an integral part of our long-term financial planning, which is congruent with the long-term time horizon, going beyond the current version of our Forever Chocolate plan.</p> <p>Our Forever Chocolate objectives are cascaded and translated to all relevant functions, for example, the sourcing department has clear objectives to source sustainable (and deforestation-free) ingredients. Together with the buyers in each region we have developed strategies to engage our suppliers and reach these targets. Sourcing managers' bonuses are linked to achievement of sustainability (incl. deforestation) objectives. To ensure these objectives are met, we support sustainability certification schemes (e.g. RSPO for palm oil and ProTerra or RTRS for soy) where feasible. We also engage all of our suppliers during onboarding and request they acknowledge and sign our Supplier Code of Conduct and ingredient-specific Sustainability Policies. Once onboarded, we monitor and evaluate suppliers through various tools and methodologies to ensure compliance against our standards. For example, we request for traceability data to monitor deforestation and work towards eliminating all deforestation in our supply chain.</p> <p>We are also working on projects to restore degraded forests and ecosystems (e.g. we partnered with FORLIANCE, as well as with forest governance organizations in Côte d'Ivoire).</p> <p>We also aim to enhance on-farm practices, working with farmers to implement climate-smart practices, including agroforestry.</p>
Financial planning	Yes, forests-related issues are integrated	11-15	<p>The initiatives surrounding our Forever Chocolate sustainability program (including the ambition of becoming 100% deforestation-free and even forest positive by 2025) require funding and thus adequate financial planning, especially in the form of investments. Forests-related issues are thus an integral part of our financial planning. Forests-related issues are not limited to the time horizon of our current Forever Chocolate plan.</p> <p>We allocate significant funding, especially in the form of investments, to forest-related projects and initiatives. For example, to provide third-party suppliers with a solution to identify the forest areas where preservation and protection activities have to be enhanced, we partnered with Ecovision Lab, part of ETH Zurich. In 2021, this collaboration led to the publication of an industry-first, indicative High Carbon Stock (HCS) map for Southeast Asia that identifies forests with high conservation value and areas where deforestation would cause the highest carbon emissions. This innovative work was expanded in FY2022/23 and will eventually enable HCS mapping in other regions such as West Africa.</p> <p>We also invested in a restoration project in Côte d'Ivoire with FORLIANCE.</p> <p>In addition to projects, we have a dedicated sustainability team that works closely with the buying team to ensure we deliver on our 2025 forest positive commitment and 2030 sustainable sourcing and SBTi commitments.</p>

F6. Implementation

F6.1

(F6.1) Did you have any forests-related timebound and quantifiable targets that were active during the reporting year?

Yes

F6.1a

(F6.1a) Provide details of your forests-related timebound and quantifiable target(s) and progress made.

Target reference number

Target 1

Forest risk commodity

Palm oil

Year target was set

2016

Target coverage

Company-wide

Target category

Traceability

Metric

% of volume traceable to traceability point

Traceability point

Mill

Third-party certification scheme

<Not Applicable>

Base year

2016

Base year figure

0

Target year

2023

Target year figure

100

Reporting year figure

99

% of target achieved relative to base year [auto-calculated]

99

Target status in reporting year

Underway

Is this target linked to a commitment?

Zero net/gross deforestation

Please explain

Through our Forever Chocolate movement, our plan is to make sustainable chocolate the norm. Since our sustainability commitments were first launched in 2016, we have sharpened our targets where we aim to be forest positive by 2025 and source 100% certified or verified sustainable ingredients, traceable to farm level, by 2030. It is the next step in our long history of investing in a sustainable supply chain. As part of our commitment to become forest positive, we set the goal that by 2023, our palm oil supply volume will be 100% traceable to mill level.

All the palm ingredients used by Barry Callebaut are indirectly sourced via third-party suppliers and traders. In order to meet our commitments, we need to identify the origin of our palm oil (i.e. which plantations are linked to the oil we source). Traceability is therefore an important, yet complex first step and we must first work towards Traceability to Mill (TTM). To obtain TTM data, we conduct a traceability outreach exercise annually with all our direct suppliers to collect the universe of potential mills and plantations from where the palm we source comes from. We have obtained the mill lists covering 99% of our palm volumes. Through this exercise, plantation data is only shared for segregated supply.

In addition, Traceability to Plantation (TTP) is achieved via a third-party platform, which links concession data to mills with a model based on mill/plantation group-ownership and their proximity. This model is currently covering Indonesia Malaysia. This enables us to link 87% of our mills to concessions. With this information, we have conducted a risk assessment of the mills in our supply chain and mapped our palm oil supply. We can now work with our professional service provider to monitor deforestation and supply chain relationships in near real-time from plantation to refinery. We receive monthly reports with deforestation alerts and grievance monitoring reports to help us obtain actionable insights into potential regulatory and NDPE violations.

Target reference number

Target 2

Forest risk commodity

Palm oil

Year target was set

2016

Target coverage

Company-wide

Target category

Third-party certification

Metric

% of volume third-party certified

Traceability point

<Not Applicable>

Third-party certification scheme

RSPO Segregated

RSPO Mass Balance

RSPO Book and Claim

Base year

2016

Base year figure

36

Target year

2030

Target year figure

100

Reporting year figure

66.33

% of target achieved relative to base year [auto-calculated]

47.390625

Target status in reporting year

Underway

Is this target linked to a commitment?

Zero net/gross deforestation

Please explain

Since our sustainability commitments were first launched in 2016, we have sharpened our targets where we aim to be forest positive by 2025 and source 100% certified or verified sustainable ingredients, traceable to farm level, by 2030. One of the ways in which we aim to achieve this target is to buy 100% RSPO-certified palm oil by 2030.

We have been a member of the Roundtable on Sustainable Palm Oil (RSPO) since 2011. All the palm ingredients used by Barry Callebaut are indirectly sourced via third-party suppliers and traders. Certification through RSPO, the most widely recognized palm oil certification scheme, plays an important role in helping us achieve this target. In particular, we prioritize buying RSPO-segregated palm oil as this contributes directly towards our 2025 commitment to be forest positive. Where it is not possible to buy segregated volumes, we are still committed to buying RSPO-certified palm oil, through mass balance or credits, and are using other tools to monitor deforestation and sustainability practices more generally. We have strengthened our monitoring of the palm oil mills in our supply chain and have established standard operating procedures for the monitoring of deforestation risks. As of FY 2021/22 we sourced 66% (+8% to prior year) of our ingredients, excluding cocoa, from sustainable sources. With regard to palm oil, our 2016 projections are now meeting the market challenges to deliver cost-effective solutions for sustainable palm ingredients. As such, we are aligning our palm oil sustainably sourced target from 2022 to 2030.

Target reference number

Target 3

Forest risk commodity

Palm oil

Year target was set

2016

Target coverage

Company-wide

Target category

Engagement with direct suppliers

Metric

% of direct suppliers engaged

Traceability point

<Not Applicable>

Third-party certification scheme

<Not Applicable>

Base year

2016

Base year figure

50

Target year

2025

Target year figure

100

Reporting year figure

100

% of target achieved relative to base year [auto-calculated]

100

Target status in reporting year

Underway

Is this target linked to a commitment?

Zero net/gross deforestation

Please explain

Since our sustainability commitments were first launched in 2016, we have sharpened our targets where we aim to be forest positive by 2025 and source 100% certified or verified sustainable ingredients, traceable to farm level, by 2030. In this context, engagement with direct suppliers plays an important role. .

The first step of our engagement strategy with our direct suppliers is through the communication of our Supplier Code and sustainable sourcing policies as part of the onboarding process, in order to clearly communicate our requirements. Suppliers are expected to acknowledge and sign both documents. Furthermore, we assess our suppliers' current status and objectives through questionnaires, which help us to kickstart the conversation on environmental and social topics with our suppliers. In addition, we conduct a yearly outreach exercise with all our direct suppliers to collect traceability data and information/data on sustainability practices and performances, especially related to NDPE. Following the outreach exercise, we analyse all the information and data received, which informs one-on-one engagement with suppliers.

Target reference number

Target 4

Forest risk commodity

Soy

Year target was set

2018

Target coverage

Company-wide

Target category

Third-party certification

Metric

% of volume third-party certified

Traceability point

<Not Applicable>

Third-party certification scheme

RTRS Credits

ProTerra certification

Base year

2016

Base year figure

25

Target year

2030

Target year figure

100

Reporting year figure

75

% of target achieved relative to base year [auto-calculated]

66.66666666666666

Target status in reporting year

Underway

Is this target linked to a commitment?

Zero net/gross deforestation

Please explain

Since initiating our sustainability commitments in 2016, we have sharpened our targets to become forest positive by 2025 and source 100% certified or verified sustainable ingredients, traceable to farm level, by 2030. We buy a significant volume of soy lecithin certified against the Proterra and Donau Soja standards. We have been working with ProTerra and have committed ourselves to increase certified sustainable soy supply to 100% by 2030.

Through our Forever Chocolate movement, we aim to make sustainable chocolate the norm . It is the next step in our long history of investing in a sustainable supply chain. We buy a significant volume of soy lecithin certified as non-GMO. We have been working with ProTerra and RTRS and have committed ourselves to increase certified sustainable soy supply to 100% by 2030. To meet our commitment of 100% sustainable ingredients and this target by 2030, we require all suppliers to work with their supply chains towards the stated principles and to regularly show significant progress. This will be evaluated using accepted industry standards and certification schemes, namely

- Protterra (preferred)
- RTRS
- Donau Soja
- ISCC Plus with add-ons "environmental management and biodiversity" and "classified chemicals"
- Sustainable Agriculture Initiative (SAI), minimum silver level

While recognizing that standards are evolving and that we cannot expect all of our suppliers to comply today, we are committed to only work with suppliers who can demonstrate compliance to the above stated standards and principles by 2030.

The steep rise in demand has drastically expanded global soy production, intensifying sustainability challenges. We are concerned about the environmental and social impacts of soy production and expect all actors in our supply chain to share this concern. Our Sustainable Sourcing Policy for Soy applies to all suppliers of soy products in our supply chain. This includes soy oil and soy lecithin used for chocolate production, as well as soy used for feed in our dairy supply chain. Expanding on the Supplier Code, below we highlight some of the main principles which in our view are the foundation to creating a more sustainable soy sector: Stopping native vegetation clearance for soy production and the degradation of ecologically sensitive areas, as defined through the application of the HCV and HCS approach.

Target reference number

Target 5

Forest risk commodity

Soy

Year target was set

2018

Target coverage

Company-wide

Target category

Traceability

Metric

% of volume traceable to traceability point

Traceability point

Farm

Third-party certification scheme

<Not Applicable>

Base year

2016

Base year figure

0

Target year

2030

Target year figure

100

Reporting year figure

12

% of target achieved relative to base year [auto-calculated]

12

Target status in reporting year

Underway

Is this target linked to a commitment?

Zero net/gross deforestation

Please explain

Since our sustainability commitments were first launched in 2016, we have sharpened our targets where we aim to be forest positive by 2025 and source 100% certified or verified sustainable ingredients, traceable to farm level, by 2030.

So far we have mapped our supply chain to country level and have achieved mapping to state and municipality level with selected suppliers. We are ultimately aiming to trace the soy back to the farm for better forest and natural ecosystems monitoring and are requiring our suppliers to share this data annually. This proves to be challenging at the moment because of a lack of transparency from suppliers. We already buy a significant volume of soy lecithin certified as non-GMO. We have been working with ProTerra and have committed ourselves to increase certified sustainable soy supply to 100% by 2030.

Target reference number

Target 6

Forest risk commodity

Soy

Year target was set

2018

Target coverage

Company-wide

Target category

Engagement with direct suppliers

Metric

% of direct suppliers engaged

Traceability point

<Not Applicable>

Third-party certification scheme

<Not Applicable>

Base year

2016

Base year figure

50

Target year

2025

Target year figure

100

Reporting year figure

100

% of target achieved relative to base year [auto-calculated]

100

Target status in reporting year

Achieved

Is this target linked to a commitment?

Zero net/gross deforestation

Please explain

Since our sustainability commitments were first launched in 2016, we have sharpened our targets where we aim to be forest positive by 2025 and source 100% certified or verified sustainable ingredients, traceable to farm level, by 203. In this context, engagement with direct suppliers plays an important role. In sum, we engage with 100% of our soy suppliers in order to understand their activities, challenge them to do more and support them in the process.

How we have met this target: The first step of our engagement strategy with our direct suppliers is through the communication of our Supplier Code and sustainable sourcing policies as part of the onboarding process, in order to clearly communicate our requirements. We then furthermore assess our suppliers' current status and objectives through questionnaires, which help us to kickstart the conversation on environmental and social topics with our suppliers. Furthermore, we encourage our suppliers to become certified and engage in a wide range of multi-stakeholder initiatives, such as Proterra, RTRS or SAI.

All new soy suppliers signed the Supplier Code and Sustainable Sourcing Policy for Soy. Existing and new suppliers also filled out the newly introduced questionnaire on sustainability activities and progress. In addition, we engaged in one-on-one discussions with selected suppliers on specific sustainability-related issues.

All of our suppliers need to sign the Supplier Code and respective Sustainable Sourcing Policies when onboarding. Furthermore, through our newly introduced supplier tool we have reached out to all suppliers onboarded within the last year to fill in a questionnaire on their sustainability activities, and are planning to distribute this questionnaire to all suppliers over the next year. Additionally, we are engaging in one-on-one discussion with all of our major soy suppliers.

Target reference number

Target 7

Forest risk commodity

Other - Cocoa

Year target was set

2016

Target coverage

Company-wide

Target category

Third-party certification

Metric

% of volume third-party certified

Traceability point

<Not Applicable>

Third-party certification scheme

Other, please specify (Rainforest Alliance (incl. UTZ), Fairtrade, Organic, Cocoa Horizons program, Client programs (eg. Cocoa Life of Mondelez))

Base year

2016

Base year figure

0

Target year

2030

Target year figure

100

Reporting year figure

30.2

% of target achieved relative to base year [auto-calculated]

30.2

Target status in reporting year

Underway

Is this target linked to a commitment?

Zero net/gross deforestation

Please explain

Through our Forever Chocolate movement, our plan is to make sustainable chocolate the norm . It is the next step in our long history of investing in a sustainable supply chain. It is therefore our goal that by 2030, our cocoa supply volume will be 100% sustainably sourced.

By 2030, the company has a target to source 100% sustainable ingredients which fall under the sustainability certifications as mentioned above. Additionally, the company has a strong commitment to become carbon and forest positive and thus not to contribute to deforestation and forest degradation. The commitment spans both the supply chain and production. The reported % is the combination of sustainably sourced cocoa and non-cocoa materials over the total volume of cocoa and non-cocoa ingredients sourced.

F6.2

(F6.2) Do you have traceability system(s) in place to track and monitor the origin of your disclosed commodity(ies)?

	Do you have system(s) in place?	Supply chain coverage	Description of traceability system	Exclusions	Description of exclusion
Timber products	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Palm oil	Yes	Volume from direct and indirect suppliers	<p>We have identified the mills in our supply chain for 99% of the volume we buy and are regularly updating this supply chain mapping exercise. Together with our suppliers we are working towards increasing transparency and traceability to plantation level.</p> <p>To obtain Traceability to Mill (TTM) data, we conduct a traceability outreach exercise annually with all of our direct suppliers to collect the universe of potential mills and plantations from where the palm we source comes from. Through this exercise, plantation data is only shared for segregated supply. For all of the mills who have delivered palm oil in the past year, we collect at a minimum the following: 1) Name; 2) Universal Mill List (UML) ID; 3) Geo-coordinates; 4) Parent company; 5) Certification/ verification status.</p> <p>In addition, Traceability To Plantation (TTP) is achieved via a third-party platform, which links concession data to mills with a model based on mill/plantation group-ownership and their proximity. This model is currently covering Indonesia and Malaysia. This enables us to link 87% of our mills to concessions. With this information, we have conducted a risk assessment of the mills in our supply chain and mapped our palm oil supply.</p> <p>We can now work with our professional service provider to monitor deforestation and supply chain relationships in near real-time from plantation to refinery. We receive monthly reports with deforestation alerts and grievance monitoring reports to help us obtain actionable insights into potential regulatory and NDPE violations.</p>	Not applicable	<Not Applicable>
Cattle products	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Soy	Yes	Volume from direct and indirect suppliers	<p>~89% of the soy volume is traceable to the country and state.</p> <p>The following method is used: A similar template as in the case of palm oil (different structure) is sent to our suppliers for them to disclose the traceability information – we collect the templates from our suppliers and consolidate the information, cross-check correctness and update our supplier dashboard. This data is also used for further risk assessments, e.g. in the context of Global Forest Watch (GFW). We buy a significant volume of soy lecithin certified as non-GMO. We have been working with ProTerra and RTRS and have committed ourselves to increase certified sustainable soy supply to 100% by 2030. In order to meet our commitment of 100% sustainable ingredients by 2030, we require all suppliers to work with their supply chains towards the stated principles and to regularly show significant progress. This will be evaluated using accepted industry standards and certification schemes, namely</p> <ul style="list-style-type: none"> • ProTerra (preferred) • RTRS • Donausoja • ISCC Plus with add-ons “environmental management and biodiversity” and “classified chemicals” • Sustainable Agriculture Initiative (SAI), minimum silver level 	Not applicable	<Not Applicable>
Other - Rubber	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Other - Cocoa	Yes	Volume from direct and indirect suppliers	<p>Since 2018 Katchilè, a geotraceability App developed by Barry Callebaut, is allowing us to better assess our farmers' needs and track our impact related to sustainability activities. Katchilè, is one of the main tools used to capture data, identify households at risk as well as the presence of children working in the cocoa communities we source from. New functionalities for traceability and polygon mapping have been developed to reach a full farm traceability by 2025 – that is to have all farmers and their farms mapped with a GPS to trace our volume back to the farm level. As part of our 2025 commitment to become forest positive, in 2019/20 we publicly disclosed our direct cocoa suppliers in Côte d'Ivoire, Ghana and Cameroon. This map is regularly updated. In 2021/22, a total of 230,749 farms located within 25 kilometers of a protected forest area were mapped and monitored. This led to full traceability for beans originating from these farms. In addition, this year we finalized a procedure for selected indirect suppliers to undertake traceability activities, such as farmer mapping and census information. Subsequently, we are now piloting this procedure with a selection of indirect suppliers in Côte d'Ivoire.</p>	Country/geographical area Specific supplier(s)	
Other - Coffee	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>

F6.2a

(F6.2a) Provide details on the level of traceability your organization has for its disclosed commodity(ies).

Forest risk commodity	Point to which commodity is traceable	Countries/areas to which this traceability point applies	% of total production/consumption volume traceable
Palm oil	Mill	Brazil Cambodia Colombia Costa Rica Côte d'Ivoire Ecuador Gabon Ghana Guatemala Honduras India Indonesia Liberia Malaysia Mexico Nicaragua Panama Papua New Guinea Peru Philippines Solomon Islands Thailand	99
Soy	State or equivalent	Argentina Brazil Hungary India Italy Nicaragua Romania Russian Federation Serbia Ukraine United States of America	89
Other - Cocoa	Farm	Cameroon Côte d'Ivoire Ghana	

F6.3

(F6.3) Have you adopted any third-party certification scheme(s) for your disclosed commodity(ies)?

	Third-party certification scheme adopted?	% of total production and/or consumption volume certified
Timber products	<Not Applicable>	<Not Applicable>
Palm oil	Yes	66.3
Cattle products	<Not Applicable>	<Not Applicable>
Soy	Yes	89
Other - Rubber	<Not Applicable>	<Not Applicable>
Other - Cocoa	Yes	30.2
Other - Coffee	<Not Applicable>	<Not Applicable>

F6.3a

(F6.3a) Provide a detailed breakdown of the volume and percentage of your production and/or consumption by certification scheme.

Forest risk commodity

Palm oil

Third-party certification scheme

RSPO Segregated

Chain-of-custody model used

<Not Applicable>

% of total production/consumption volume certified

12.2

Form of commodity

Refined palm oil

Palm oil derivatives

Palm kernel oil derivatives

Volume of production/ consumption certified

13989.87

Metric for volume

Metric tons

Is this certified by more than one scheme?

No

Is embedded soy certified through this scheme?

<Not Applicable>

Please explain

66.3% of our procured palm oil products is RSPO certified. Of this, 12.2% is certified through RSPO Segregated supply.

Actions taken in the last year to improve and/or maintain the third-party certification system in place: In 2016, we committed to sourcing 100% sustainable palm oil by 2025 and track this target regularly (quarterly board updates). We recognize that certification is only a starting point for building a sustainable cocoa and chocolate supply chain. This is why, this target has been revised for all our ingredients to be certified or verified by 2030, in order for them to also be traceable to farm level, certification through the RSPO is one of the ways in which we aim to achieve this target.

In 2021/22, we have continued to purchase physical RSPO-certified palm oil where feasible. One of the ways in which we aim to increase the sourcing of RSPO-certified palm oil is by engaging our suppliers and customers to drive the uptake of RSPO in our supply chains and increase our certified sourcing efforts. In addition, we have actively engaged in the RSPO revision of its Principles & Criteria (P&C) to improve the requirements and credibility of the standard. Finally, we are also part of working groups that promote sustainable palm oil. For example, we joined The Singapore Alliance for Sustainable Palm Oil program by WWF, a multi-stakeholder business platform with the aim of increasing both supply and demand for sustainable palm oil.

Forest risk commodity

Palm oil

Third-party certification scheme

RSPO Mass Balance

Chain-of-custody model used

<Not Applicable>

% of total production/consumption volume certified

35

Form of commodity

Refined palm oil

Palm oil derivatives

Palm kernel oil derivatives

Volume of production/ consumption certified

40181.99

Metric for volume

Metric tons

Is this certified by more than one scheme?

No

Is embedded soy certified through this scheme?

<Not Applicable>

Please explain

66.3% of our procured palm oil products is RSPO certified. Of this, 35% is RSPO Mass Balance certified.

Actions taken in the last year to improve and/or maintain the third-party certification system in place: In 2016, we committed to sourcing 100% sustainable palm oil by 2025 and track this target regularly (quarterly board updates). We recognize that certification is only a starting point for building a sustainable cocoa and chocolate supply chain. This is why, this target has been revised for all our ingredients to be certified or verified by 2030, in order for them to also be traceable to farm level, certification through the RSPO is one of the ways in which we aim to achieve this target.

In 2021/22, we continued to purchase physical RSPO-certified palm oil where feasible. One of the ways in which we aim to increase the sourcing of RSPO-certified palm oil is by engaging our suppliers and customers to drive the uptake of RSPO in our supply chains and increase our certified sourcing efforts. In addition, we have actively engaged in the RSPO revision of its Principles & Criteria (P&C) to improve the requirements and credibility of the standard. Finally, we are also part of working groups that promote sustainable palm oil. For example, we joined The Singapore Alliance for Sustainable Palm Oil program by WWF, a multi-stakeholder business platform with the aim of increasing both supply and demand for sustainable palm oil.

Forest risk commodity

Palm oil

Third-party certification scheme

RSPO Credits/Book & Claim

Chain-of-custody model used

<Not Applicable>

% of total production/consumption volume certified

19.2

Form of commodity

Refined palm oil

Palm oil derivatives

Palm kernel oil derivatives

Volume of production/ consumption certified

22085.71

Metric for volume

Metric tons

Is this certified by more than one scheme?

No

Is embedded soy certified through this scheme?

<Not Applicable>

Please explain

66.3% of our procured palm oil products is RSPO certified. Of this, 19.2% is purchased through Book & Claim (credits).

Actions taken in the last year to improve and/or maintain the third-party certification system in place: In 2016, we committed to sourcing 100% sustainable palm oil by 2025 and track this target regularly (quarterly board updates). We recognize that certification is only a starting point for building a sustainable cocoa and chocolate supply chain. This is why, this target has been revised for all our ingredients to be certified or verified by 2030, in order for them to also be traceable to farm level, Certification through the RSPO is one of the ways in which we aim to achieve this target. In 2021/22, we continued to purchase RSPO credits through the Book & Claim supply chain model for Palm Oil (PO) in order to bridge the gap between the RSPO-certified and conventional palm oil volumes. We continue our efforts to increase the sourcing of RSPO-certified palm oil by engaging our suppliers and customers to drive the uptake of RSPO in our supply chains and increase our certified sourcing efforts.

In addition, we have actively engaged in the RSPO revision of its Principles & Criteria (P&C) to improve the requirements and credibility of the standard. Finally, we are also part of working groups that promote sustainable palm oil. For example, we joined The Singapore Alliance for Sustainable Palm Oil program by WWF, a multi-stakeholder business platform with the aim of increasing both supply and demand for sustainable palm oil.

Forest risk commodity

Soy

Third-party certification scheme

ProTerra certification

Chain-of-custody model used

Certificate trading

% of total production/consumption volume certified

32.2

Form of commodity

Soy bean oil

Soy derivatives

Volume of production/ consumption certified

2336.8

Metric for volume

Metric tons

Is this certified by more than one scheme?

No

Is embedded soy certified through this scheme?

<Not Applicable>

Please explain

We have committed to source 100% sustainable soy lecithin by 2030 and track this target regularly (quarterly board updates).

Actions taken in the last year to improve and/or maintain the third-party certification system in place:

We source non GMO soy, and continually increase the volumes that we source for soy oil and soy lecithin from Brazil and India, specifically. We are now implementing a regenerative agriculture program with a US soy supplier.

Forest risk commodity

Soy

Third-party certification scheme

RTRS Credits

Chain-of-custody model used

<Not Applicable>

% of total production/consumption volume certified

25.5

Form of commodity

Soy derivatives

Volume of production/ consumption certified

1849

Metric for volume

Metric tons

Is this certified by more than one scheme?

Yes

Is embedded soy certified through this scheme?

<Not Applicable>

Please explain

We have committed to source 100% sustainable soy lecithin by 2030 and track this target regularly (quarterly board updates).

Actions taken in the last year to improve and/or maintain the third-party certification system in place:

We source non GMO soy, and continually increase the volumes that we source for soy oil and soy lecithin from Brazil and India, specifically. We are now implementing a regenerative agriculture program with a US soy supplier.

Forest risk commodity

Other - Cocoa

Third-party certification scheme

Other, please specify (Fairtrade, Organic, UTZ, Rainforest Alliance and any combination of those)

Chain-of-custody model used

Not applicable

% of total production/consumption volume certified

30.2

Form of commodity

Other, please specify (Cocoa beans, cocoa butter, cocoa powder)

Volume of production/ consumption certified

457110

Metric for volume

Metric tons

Is this certified by more than one scheme?

Yes

Is embedded soy certified through this scheme?

<Not Applicable>

Please explain

As part of our Forever Chocolate Strategy, Barry Callebaut has committed to sourcing 100% sustainable certified or verified ingredients, traceable to farm level, by 2030. The reported % is the combination of sustainably sourced cocoa and non-cocoa materials over the total volume of cocoa and non-cocoa ingredients sourced.

F6.4

(F6.4) For your disclosed commodity(ies), do you have a system to control, monitor, or verify compliance with no conversion and/or no deforestation commitments?

	A system to control, monitor or verify compliance	Comment
Timber products	<Not Applicable>	<Not Applicable>
Palm oil	Yes, we have a system in place for our no conversion and/or deforestation commitments	<Not Applicable>
Cattle products	<Not Applicable>	<Not Applicable>
Soy	Yes, we have a system in place for our no conversion and/or deforestation commitments	<Not Applicable>
Other - Rubber	<Not Applicable>	<Not Applicable>
Other - Cocoa	Yes, we have a system in place for our no conversion and/or deforestation commitments	<Not Applicable>
Other - Coffee	<Not Applicable>	<Not Applicable>

F6.4a

(F6.4a) Provide details on the system, the approaches used to monitor compliance, the quantitative progress, and the non-compliance protocols, to implement your no conversion and/or deforestation commitment(s).**Forest risk commodity**

Palm oil

Operational coverage

Supply chain

Description of control systems

Our Supplier Code of Conduct and Sustainable Sourcing Policies are communicated to all suppliers and need to be signed by them - incl. commitment towards no deforestation and protection of valuable ecosystems. We monitor our suppliers' progress and compliance incl. mapping & traceability to mill level. Other deforestation risk data is obtained through Global Forest Watch and a deforestation monitoring platform providing satellite imagery. Palmoi.io, a third party platform, provides traceability to the plantation model and a grievance tracker. We engaged directly with potentially non-compliant suppliers and excluded non-compliant supplier(s) from our direct supply chain. We require the SMETA supplier-level audit system and source certified products that have been audited by third party auditors to be compliant with the RSPO standard. We started to collect NDPE IRF profiles from direct suppliers, to understand the share of mills delivering on No Deforestation & No Peatland commitments.

Monitoring and verification approach

Geospatial monitoring tool

First-party verification

Third-party verification

% of total volume in compliance

91-99%

% of total suppliers in compliance

71-80%

Response to supplier non-compliance

Retain & engage

Exclude

% of non-compliant suppliers engaged

100%

Procedures to address and resolve non-compliance with suppliers

Developing time-bound targets and milestones to bring suppliers back into compliance
Providing information on appropriate actions that can be taken to address non-compliance
Re-integrating suppliers back into supply chain based on the successful and verifiable completion of activities

Please explain

Monitoring frequency: We continuously monitor the compliance of our suppliers with our policies through a variety of tools as described above.

Variation of Barry Callebaut's response to supplier non-compliance depending on the severity of the non-compliance: In case a non-compliance is detected and verified as an actual non-compliance, we request our suppliers to share with us a time-bound corrective action plan . Only in cases where non-compliances persist over time or suppliers do not show a commitment towards improvement, we suspend sourcing with the respective supplier.

Forest risk commodity

Soy

Operational coverage

Supply chain

Description of control systems

Our Supplier CoC and Sustainable Sourcing Policies are communicated to all suppliers during onboarding and need to be signed by suppliers to acknowledge and commit to the principles therein, which includes a commitment towards no deforestation and protection of valuable ecosystems. We actively monitor our suppliers' progress and compliance with these policies which includes an aspiration to farm-level mapping and traceability, monitoring of forest loss and other deforestation risk data obtained through Global Forest Watch, and future satellite monitoring. We work with our major lecithin suppliers to assure that they monitor, mitigate, and eliminate deforestation in Brazil. Furthermore, we require source certified products that have been audited by 3rd party auditors to be compliant with the Proterra standard. We also have an open grievance mechanism communicated through our Supplier Code that allows complaints to be sent to us with regards to alleged non-compliance with our policy.

Monitoring and verification approach

Third-party verification

% of total volume in compliance

51-60%

% of total suppliers in compliance

21-30%

Response to supplier non-compliance

Retain & engage

% of non-compliant suppliers engaged

10-20%

Procedures to address and resolve non-compliance with suppliers

Developing time-bound targets and milestones to bring suppliers back into compliance

Please explain

Monitoring frequency: We continuously and actively monitor our suppliers' progress and compliance with these policies through a combination of approaches as described above.

Variation of Barry Callebaut's response to supplier non-compliance depending on the severity of the non-compliance: We have an open grievance mechanism communicated through our Supplier Code that allows complaints to be sent to us with regards to alleged non-compliance with our policy. In case a non-compliance is detected, we request our suppliers to share with us their remediation plan including timely milestones. Only in cases where non-compliances persist over time or suppliers do not show a commitment towards improvement, we suspend sourcing with the respective supplier.

Forest risk commodity

Other - Cocoa

Operational coverage

Supply chain

Description of control systems

In 2017 we signed the Cocoa and Forests Initiative (CFI), a multi-stakeholder initiative dedicated to ending cocoa farming induced deforestation in Ghana and Côte d'Ivoire. It includes a commitment to deliver traceability in our direct cocoa supply chains in these two countries. In line with this commitment, we are geographically locating the farms in our direct cocoa supply chain within 5km of a protected area and for the warehouses within 25km of a protected area. For the deforestation risk assessment which succeeds the mapping, we follow the recommendations made by the CFI and work with analyses relying on satellite data available on Global Forest Watch (GFW) and land use maps. A hotspot analysis is applied and assigns risk scores to areas, which allows us to target specific interventions to avoid cocoa-driven deforestation (e.g. the promotion of climate-smart cocoa, including agroforestry systems and Community-based Natural Resource Management (CBNRM)).

Monitoring and verification approach

Geospatial monitoring tool

% of total volume in compliance

Please select

% of total suppliers in compliance

Please select

Response to supplier non-compliance

Please select

% of non-compliant suppliers engaged

<Not Applicable>

Procedures to address and resolve non-compliance with suppliers

Please select

Please explain

We are developing a deforestation-free protocol with internal procedures in alignment with the regulatory developments on deforestation around the globe, such as the EU Deforestation Regulation.

F6.6

(F6.6) For your disclosed commodity(ies), indicate if you assess your own compliance and/or the compliance of your suppliers with forest regulations and/or mandatory standards.

	Assess legal compliance with forest regulations	Comment
Timber products	<Not Applicable>	<Not Applicable>
Palm oil	Yes, from suppliers	<Not Applicable>
Cattle products	<Not Applicable>	<Not Applicable>
Soy	Yes, from suppliers	<Not Applicable>
Other - Rubber	<Not Applicable>	<Not Applicable>
Other - Cocoa	Yes, from suppliers	<Not Applicable>
Other - Coffee	<Not Applicable>	<Not Applicable>

F6.6a

(F6.6a) For your disclosed commodity(ies), indicate how you ensure legal compliance with forest regulations and/or mandatory standards.

Palm oil

Procedure to ensure legal compliance

Description of the procedure followed to ensure legal compliance: Legal compliance is a key element in our Supplier Code as well as our specific sustainable sourcing policies, which need to be signed and acknowledged by all suppliers upon onboarding. For example, the Sustainable Sourcing Policy for Palm oil requires only buying from legal sources, eliminating deforestation and conversion of natural forests, legal or illegal, for conversion to palm oil production, conserving and monitoring HCS and HCV areas, protecting native animals and plants, no development on peatland regardless of depth, restoration and compensation etc.

Methods and/or tools used to assure legal compliance: To monitor whether suppliers adhere to these standards we work with the SMETA audit system on supplier level, as well as sustainability certification to ensure compliance beyond our tier 1 suppliers. We also ask suppliers to complete a Sustainability Questionnaire upon being on-boarded which helps us determine a risk-level as well as an annual palm questionnaire. Through our traceability, monitoring and evaluation work we are furthermore seeking to ensure that legally protected forest areas are not encroached on or converted.

The combined effect of our Supplier Code, Sustainable Sourcing policies, the SMETA supplier-level audit system, internal compliance monitoring, and sustainability certification have already proven effective in ensuring legal compliance within our operations and supply chain. We will continue to enhance our approach as more tools and approaches are made available and as we further implement processes to enhance our due diligence.

Country/Area of origin

- Brazil
- Cambodia
- Colombia
- Côte d'Ivoire
- Ecuador
- Gabon
- Ghana
- Guatemala
- Honduras
- India
- Indonesia
- Liberia
- Malaysia
- Mexico
- Nicaragua
- Panama
- Papua New Guinea
- Peru
- Philippines
- Thailand

Law and/or mandatory standard(s)

General assessment of legal compliance

Comment

Soy

Procedure to ensure legal compliance

Description of the procedure followed to ensure legal compliance: Legal compliance is a key element in our Supplier Code as well as our specific sustainable sourcing policies, which need to be signed and acknowledged by all suppliers.

Methods and/or tools used to assure legal compliance: To monitor whether suppliers adhere to these standards we work with the SMETA audit system on supplier level, as well as sustainability certification (Proterra and RTRS) to ensure compliance beyond our tier 1 suppliers. Through our traceability and monitoring work we are furthermore seeking to ensure that legally protected forest areas are not encroached on or converted.

The combined effect of our Supplier Code, Sustainable Sourcing policies, the SMETA supplier-level audit system, and sustainability certification have proven to be sufficient in ensuring legal compliance within our operations and supply chain.

Country/Area of origin

Argentina
Brazil
India
Nicaragua

Law and/or mandatory standard(s)

General assessment of legal compliance
Brazilian Forest Code

Comment

Other - Cocoa

Procedure to ensure legal compliance

Procedure followed to ensure legal compliance and methods/tools used: Legal compliance is a key element in our Supplier Code as well as our specific sustainable sourcing policies, which need to be signed and acknowledged by all suppliers. To monitor whether suppliers adhere to these standards we work with the SMETA audit system on supplier level, as well as sustainability certification to ensure compliance beyond our tier 1 suppliers. Through our traceability and monitoring work we are furthermore seeking to ensure that legally protected forest areas are not encroached on or converted.

Why the procedures in place are sufficient to ensure legal compliance within our operations and supply chain: The combined effect of our Supplier Code, Sustainable Sourcing policies, the SMETA supplier-level audit system, and sustainability certification have proven to be sufficient in ensuring legal compliance within our operations and supply chain.

Country/Area of origin

Cameroon
Colombia
Côte d'Ivoire
Ecuador
Guinea
Honduras
Indonesia
Liberia
Madagascar
Mexico
Nicaragua
Nigeria
Philippines
United Republic of Tanzania
Venezuela (Bolivarian Republic of)

Law and/or mandatory standard(s)

General assessment of legal compliance

Comment

F6.7

(F6.7) Are you working with smallholders to support good agricultural practices and reduce deforestation and/or conversion of natural ecosystems?

	Are you working with smallholders?	Type of smallholder engagement approach	Smallholder engagement approach	Number of smallholders engaged	Please explain
Timber products	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Palm oil	Yes, working with smallholders	Capacity building	Offering on-site technical assistance and extension services Disseminating technical materials Organizing capacity building events Supporting smallholders to clarify and secure land tenure Prioritizing support for smallholders in high-risk deforestation regions	564	Smallholders manage a significant portion of oil palm plantations (It is estimated that smallholders manage a combined 40% of the total oil palm area in the country). Smallholders face several unique challenges in terms of their productivity, profitability and sustainability. These include land tenure issues, poor agricultural practices and a lack of access to markets or to finance for replanting and certification. We are committed to supporting initiatives that aim to address the challenges they face. We previously engaged with Wild Asia Group Scheme (WAGS), which aims to support independent smallholders to improve their farming practices and achieve compliance with RSPO. WAGS identified local partners that are willing to nurture small producer groups, helping to build bridges between the industry and smallholders. WAGS provides a centralized management system, local coordination, technical assistance and training, to support the producer groups on the path towards greater sustainability and certification. We are currently in discussions to continue and further our engagement with WAGS. We are also participating in the Coalition for Sustainable Livelihoods. This consortium works to create a model of sustainable land use to foster improved livelihoods through policy, investment, and private sector engagement in North Sumatra and Aceh, Indonesia. The Coalition will work simultaneously at two levels, provincial and landscape. Landscape initiatives will link to supply chains and will focus on issues such as: Training programs to build smallholder farmer capacity and ability to implement Good Agricultural Practices; Clarifying smallholder land rights in appropriate production areas; Raising awareness of existing regulations for production and building implementation and enforcement capacity as a foundation for sustainability; Improving spatial analysis and landscape planning capabilities to identify the most appropriate areas for commodity production; Improving forest management and protection of environmental services as flood and landslide prevention; Building capacity for smallholder service provision and monitoring; Securing financing to support smallholder replanting of oil palm and restoration of degraded lands through agroforestry systems involving both staple and cash crops.
Cattle products	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Soy	No, not working with smallholders	<Not Applicable>	<Not Applicable>	<Not Applicable>	Our direct suppliers look after the smallholders, Barry Callebaut is not directly involved. We do, however, source Proterra certified soy from smallholder soy farmers in India.
Other - Rubber	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Other - Cocoa	Yes, working with smallholders	Capacity building Financial and commercial incentives	Providing agricultural inputs Investing in pilot projects Financial incentives for certified products	223235	Description of engagement strategy: The main goal is to lift farmers out of poverty by providing training and farm services which as an end result increase farmer's productivity and preserve natural resources. Additionally, as a result this approach will reduce the occurrence of child labor due to the increase of income and increased awareness of farmer households about sustainability-related issues. The total number of smallholder farmers engaged: We aim to have 500,000 farmers out of poverty by 2025. 223,235 farmers were able to take part in Cocoa Horizons programs focusing on improving their productivity and income. Example of activities: <ul style="list-style-type: none"> • GAP, child labor, environmental protection training • Cocoa and shade trees seedling distribution • Farm Development Plan services • Productivity Packages services • Child Labour Monitoring and Remediation System
Other - Coffee	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>

F6.8

(F6.8) Indicate if you are working with your direct suppliers to drive action on forests-related issues and if so, provide details of the engagement.

Forest risk commodity

Palm oil

Are you working with direct suppliers?

Yes, working with direct suppliers

Action(s) on forests-related issues driven by engagement

Ending deforestation and/or conversion of other ecosystems

Type of engagement

Supply chain mapping
Capacity building
Innovation and collaboration

Details of engagement

Supplier questionnaires on environmental and social indicators
Developing or distributing supply chain mapping tool
Organizing capacity building events
Collaborate with suppliers on innovations to reduce forest-related impacts in products and services

Description of engagement

Description of main strategy of engagement:

The first step of our engagement strategy with our direct suppliers is through the communication of our Supplier Code and sustainable sourcing policies as part of the onboarding process, in order to clearly communicate our requirements. We then furthermore assess our suppliers' current status and objectives through questionnaires, which help us to kickstart the conversation on environmental and social topics.. Furthermore, we encourage our suppliers to become certified and engage in a wide range of multi-stakeholder initiatives, such as RSPO, and encourage their own suppliers to do the same.

Example of direct supplier engagement activities:

All new palm oil suppliers signed the Supplier Code and Sustainable Sourcing Policy for Palm Oil. Upon onboarding, they are also required to provide access to their Sedex

platform or complete an ESG questionnaire. Existing suppliers will be engaged annually through a palm-specific sustainability questionnaire and traceability outreach exercise. Our annual questionnaire is launched in April/May each year, alongside our traceability outreach, to collect information and data on NDPE progress. In the future, we will be using Earthworm Foundation's Engagement for Implementation (EPI) tool Following our analysis of data, we engage annually in one-on-one discussions with selected suppliers on specific sustainability-related issues. In sum, we engage with 100% of our palm oil suppliers in order to understand their activities, challenge them to do more to work together towards 100% sustainable palm oil.

Another form of engagement is through deforestation alerts/grievances received on a supplier or actor within our supply chain. In such cases, we follow our grievance procedure to understand the allegations and verify whether a supplier is non-compliant with our policies. This is an ongoing form of engagement resulting from monthly deforestation alerts we receive via Palmoil.io

We are also currently engaging suppliers on opportunities to collaborate and innovate in agricultural practices and reducing carbon emissions at the farm level.

Number of direct suppliers engaged: 32

% of suppliers engaged by procurement spend covered by engagement

100

Explain the impact of your engagement on the selected action

The different engagement methods we adopt with suppliers help us to deliver on our Forever Chocolate goals. For example, the traceability data we are able to collect helps us to monitor for deforestation and engage with relevant suppliers on any alerts we receive via Palmoil.io. The responses from sustainability questionnaires help us to understand areas of good practice and potential improvement amongst our suppliers in terms of implementing NDPE commitments.

Is this engagement helping your suppliers engage with their suppliers on the selected action?

Yes

Does this engagement contribute to achieving a reported target?

Yes, please specify target ID(s) (Target 1, Target 2, Target 3)

Forest risk commodity

Soy

Are you working with direct suppliers?

Yes, working with direct suppliers

Action(s) on forests-related issues driven by engagement

Ending deforestation and/or conversion of other ecosystems

Type of engagement

Supply chain mapping
Capacity building
Financial and commercial incentives

Details of engagement

Supplier questionnaires on environmental and social indicators
Developing or distributing supply chain mapping tool
Organizing capacity building events
Financial incentives for certified products

Description of engagement

Description of main strategy of engagement:

The first step of our engagement strategy with our direct suppliers is through the communication of our Supplier Code and sustainable sourcing policies as part of the onboarding process, in order to clearly communicate our requirements. We then furthermore assess our suppliers' current status and objectives through questionnaires, which help us to kickstart the conversation on environmental and social topics. We are now working directly with soy producers in the US to implement low carbon regenerative agriculture practices. In Brazil we are engaging with our suppliers to identify innovative farmers who would like to both develop regenerative farming practices and reforestation projects. And we are working on innovative deforestation free soy feed supply chains for the European dairy sector and deforestation free finance mechanisms in Brazil with the Responsible Commodities Facility. Furthermore, we encourage our suppliers to become certified and engage in a wide range of multi-stakeholder initiatives and encourage suppliers to do the same.

Example of direct supplier engagement activities:

All new soy suppliers signed the Supplier Code and Sustainable Sourcing Policy for Soy. Existing and new suppliers also filled out the questionnaire on sustainability activities and progress. In addition, we engaged in one-on-one discussions with selected suppliers on specific sustainability-related issues. Additionally, we are engaging annually in one-on-one discussion with all of our major soy suppliers. In sum, we engage with 100% of our soy suppliers in order to understand their activities, challenge them to do more and support them in the process.

In 2021, we have started working with two dairy suppliers in Europe to develop a deforestation free soy feed supply chain from Brazil through the Dairy Working Group hosted by SAI.

Additionally, we are in direct discussions with a US soy farming enterprise to grow the soy needed for our supply chains with regenerative agriculture practices that will enable us to reduce our soy carbon footprint.

Number of direct suppliers engaged: 11

% of suppliers engaged by procurement spend covered by engagement

100

Explain the impact of your engagement on the selected action

Add The different engagement methods we adopt with suppliers help us to deliver on our Forever Chocolate goals. For example, the responses from sustainability questionnaires helps us to understand areas of good practice and potential improvement amongst our suppliers in terms of implementing sustainability practices.

Is this engagement helping your suppliers engage with their suppliers on the selected action?

Yes

Does this engagement contribute to achieving a reported target?

Yes, please specify target ID(s) (Target 4, Target 5, Target 6)

Forest risk commodity

Other – Cocoa

Are you working with direct suppliers?

Yes, working with direct suppliers

Action(s) on forests-related issues driven by engagement

Ending deforestation and/or conversion of other ecosystems

Type of engagementSupply chain mapping
Financial and commercial incentives**Details of engagement**Supplier questionnaires on environmental and social indicators
Developing or distributing supply chain mapping tool
Financial incentives for certified products**Description of engagement**

The first step of engagement with our direct suppliers is through the communication of our Supplier Code and sustainable sourcing policies as part of the onboarding process, in order to clearly communicate our requirements. We then furthermore assess our suppliers' current status and objectives through questionnaires, which help us to kickstart the conversation on environmental and social topics with our suppliers.

% of suppliers engaged by procurement spend covered by engagement

100

Explain the impact of your engagement on the selected action**Is this engagement helping your suppliers engage with their suppliers on the selected action?**

Yes

Does this engagement contribute to achieving a reported target?

Yes, please specify target ID(s) (Target 7)

F6.9

(F6.9) Indicate if you are working beyond your first-tier supplier(s) to drive action on forests-related issues, and if so, provide details of the engagement.**Forest risk commodity**

Palm oil

Are you working beyond first tier?

Yes, working beyond first tier

Action(s) on forest-related issues driven by engagement

Ending deforestation and/or conversion of other ecosystems

Type of engagementSupply chain mapping
Capacity building**Details of engagement**Developing or distributing supply chain mapping tool
Supplier questionnaires on environmental and social indicators
Offering on-site training and technical assistance
Disseminating technical materials
Participating in workshops**Description of engagement**

We recognise that deforestation and other risks are higher up our supply chain and as such we aim to engage and work with our upstream (indirect) palm oil suppliers in a number of initiatives. One of the key ways in which we do this is through our work with smallholders.

Barry Callebaut has been supporting Wild Asia Group Scheme (WAGS) since 2020. WAGS aims to support small independent palm oil producers (i.e. farmers with less than 40 hectares that are not formally linked to a particular extension scheme or mill) to improve their farming practices and achieve compliance with MSPO and RSPO. WAGS identified local partners that are willing to nurture small producer groups, helping to build bridges between the industry and smallholders. WAGS provides a centralized management system, local coordination, technical assistance and training, to support the producer groups on the path towards greater sustainability and certification. We are currently in discussions to further our engagement with WAGS.

We also aim to collaborate in landscape projects which involve multi-stakeholders, including suppliers at each stage of the supply chain. One such example is our participation in the Coalition for Sustainable Livelihoods since 2019. This consortium works to create a model of sustainable land use to foster improved livelihoods through policy, investment, and private sector engagement in North Sumatra and Aceh, Indonesia. The Coalition works simultaneously at two levels, provincial and landscape. Landscape initiatives will link to supply chains and will focus on issues such as: Training programs to build smallholder farmer capacity and ability to implement Good Agricultural Practices; Clarifying smallholder land rights in appropriate production areas; Raising awareness of existing regulations for production and building implementation and enforcement capacity as a foundation for sustainability; Improving spatial analysis and landscape planning capabilities to identify the most appropriate areas for commodity production; Improving forest management and protection of environmental services as flood and landslide prevention; Building capacity for smallholder service provision and monitoring; Securing financing to support smallholder replanting of oil palm and restoration of degraded lands through agroforestry systems involving both staple and cash crops.

Explain the impact of your engagement on the selected action

Smallholders manage around 40% of oil palm plantations. RSPO certification remains a challenge for many smallholders and currently only about 10.5% of the global certified areas belongs to smallholders. In order to meet our targets around sustainable ingredients and deforestation, it is important to engage with them and support their inclusion in global supply chains. This is why, the WAGS and landscape initiatives are important avenues for companies like Barry Callebaut to support.

Does this engagement contribute to achieving a reported target?

Yes, please specify target ID(s) (Target 1, Target 2, Target 3)

Forest risk commodity

Soy

Are you working beyond first tier?

Yes, working beyond first tier

Action(s) on forest-related issues driven by engagement

Ending deforestation and/or conversion of other ecosystems

Type of engagement

Supply chain mapping
Capacity building

Details of engagement

Offering on-site training and technical assistance
Investing in pilot projects

Description of engagement

While our sustainable sourcing policies address the biggest impact in the respective supply chains (which are often beyond tier 1), we directly work with our tier 1 suppliers to address these topics. We expect our tier 1 suppliers to take ownership and responsibility for sustainability topics and support them in the implementation where necessary.

Description of the main strategy of engagement:

We engage with our suppliers to map their entire supply chain to mitigate risk exposure to non-compliant suppliers. Furthermore, we require suppliers to conduct SMETA audit, and we engage all suppliers on an annual basis on questionnaires related to traceability, as well as environmental and social aspects.

Example of indirect supplier engagement activities completed in the last year:

In 2021, we have been working with leading soy lecithin suppliers to source from deforestation-free sources in Brazil. Two such suppliers have set 2020 cut-off dates. We also source Proterra certified soy from Brazil and India. Additionally, we have participated in the development of the Responsible Commodities Facility's initial fund to provide favorable financing to address and mitigate deforestation in the Brazilian soy supply chain. We are also working with:

- soy traders and their suppliers to create deforestation free supply chains.
- dairy processors to map their soy supply chains to engage with farmers and traders of soy feed.

Explain the impact of your engagement on the selected action

In order to meet our targets around sustainable ingredients and deforestation, it is important to engage with our tier 1 soy suppliers. and support their inclusion in global supply chains. This is essential for us in order to mitigate risk exposure to non-compliant suppliers, for overall traceability and supply chain resilience - in order to end deforestation.

Does this engagement contribute to achieving a reported target?

Yes, please specify target ID(s) (Target 4, Target 5, Target 6)

F6.10

(F6.10) Do you engage in landscape (including jurisdictional) approaches to progress shared sustainable land use goals?

	Do you engage in landscape/jurisdictional approaches?	Primary reason for not engaging in landscape and/or jurisdictional approaches	Explain why your organization does not engage in landscape/jurisdictional approaches, and describe plans to engage in the future
Row 1	Yes, we engage in landscape/jurisdictional approaches	<Not Applicable>	<Not Applicable>

F6.10a

(F6.10a) Indicate the criteria you consider when prioritizing landscapes and jurisdictions for engagement in collaborative approaches to sustainable land use and provide an explanation.

	Criteria for prioritizing landscapes/jurisdictions for engagement	Explain your process for prioritizing landscapes/jurisdictions for engagement
Row 1	Commodity sourcing footprint Opportunity to increase market access for smallholders and local communities Opportunity for increased human well-being in area Opportunity to protect and restore natural ecosystems Risk of deforestation, forests/land degradation, or conversion of other natural ecosystems Risk of supplier non-compliance in area Supply of commodities strategically important	Landscape or jurisdictional approaches, which aim to improve sustainability across a region rather than a specific supply chain, are an important mechanism, as these initiatives bring together producers, traders, government and civil society to tackle the systemic drivers of deforestation.

F6.10b

(F6.10b) Provide details of your engagement with landscape/jurisdictional approaches to sustainable land use during the reporting year.

Landscape/Jurisdiction ID

LJ1

Country/Area

Indonesia

Name of landscape or jurisdiction area

Tapanuli Selatan, Aceh Tamiang, and Aceh Timur

Types of partners engaged in the initiative design and implementation

- Subnational government
- International civil society organization(s)
- Local communities
- Local producers/smallholder
- International company(ies)
- National/local company(ies)
- Direct supplier(s)
- Indirect supplier(s)

Type of engagement

Funder: Provides full or partial financial support

Goals supported by engagement

- Natural ecosystems conserved and/or restored
- Improved business models that enable inclusion (including smallholders)
- Implementation of livelihood activities/practices that reduce pressure on forests

Company actions supporting approach

- Co-design and develop goals, strategies and an action plan with timebound targets and milestones for the initiative
- Help establish a transparent governance platform responsible for managing the initiative and its activities with clear roles, responsibilities and balanced decision-making
- Communicate externally the business case for investing in landscapes/jurisdiction
- Collaborate on commodity traceability

Description of engagement

The Coalition for Sustainable Livelihoods (CSL) is a jurisdictional initiative bringing together diverse stakeholders to achieve common objectives for smallholder livelihoods, sustainable agricultural production and conservation in North Sumatra and Aceh, Indonesia. These are two important regions for agricultural commodities — including palm oil, cocoa, coffee, rubber and timber — contributing significantly to local and national supply chains, driving economic development and supporting smallholder farmer livelihoods. The two provinces represent 14% of Indonesia’s palm oil production and contain significant areas of natural forest that are home to threatened species and provide communities with natural resources. Smallholders and surrounding communities face challenges like low crop yields and environmental degradation, which threaten social, economic and environmental sustainability across the landscape.

CSL focuses simultaneously at multiple levels:

1. Provincial Level: CSL provides a platform for alignment, learning and investment to encourage development and implementation of jurisdictional plans or through strengthening provincial level land-use and forest governance mechanisms.
2. Landscape and District Level: CSL invests in strengthening existing or developing new sustainable landscape initiatives in important landscapes and districts.
3. Initiative Level: CSL convenes stakeholders across sectors to focus on advancing shared goals in Aceh and North Sumatra

Engagement start year

2019

Engagement end year

Not defined

Estimated investment over the project period (currency)

30000

Is a collective monitoring framework used to measure progress?

Yes, progress is collectively monitored using a shared external framework, please specify (Commodities Jurisdictions Approach)

State the achievements of your engagement so far, and how progress is monitored

Buy-in from private sector (producers) and government for improvement of smallholder livelihood conditions.

F6.10c

(F6.10c) For each of your disclosed commodities, provide details of the production/consumption volumes from each of the jurisdictions/landscapes you engage in.

Indicate landscape/jurisdiction ID	Does any of your commodity production/consumption volume originate from this landscape/jurisdiction, and are you able/willing to disclose information on this volume?	Commodity	% of total production/consumption volume from this landscape/jurisdiction
LJ1	Yes, we do produce/consume from this landscape/jurisdiction, and we are able/willing to disclose volume data	Palm oil	2.6

F6.11

(F6.11) Do you participate in any other external activities and/or initiatives to promote the implementation of your forests-related policies and commitments?

Forest risk commodity

Palm oil

Do you participate in activities/initiatives?

Yes

Activities

Involved in multi-partnership or stakeholder initiatives

Country/Area

Not applicable

Subnational area

Not applicable

Initiatives

Roundtable on Sustainable Palm Oil (RSPO)

High Carbon Stock Approach Steering Group

Support Asia for Sustainable Palm Oil (SASPO)

Other, please specify (Palm Oil Collaboration Group (POCG); Palm Oil Network Switzerland)

Please explain

We have been an active member of the RSPO since 2011. Certification is essential to achieve our 100% sustainable palm oil target, as well as our climate and deforestation commitments. Through active membership and involvement, we promote the production and sourcing of Certified Sustainable Palm Oil. We also actively engage in the RSPO revision of its Principles & Criteria (P&C) to improve the requirements and credibility of the standard in line with zero deforestation/no-conversion and other commitments.

Barry Callebaut joined the HCSA's Steering Group as a member in 2019. The HCSA Steering Group provides overall governance of the current HCS Approach and oversees the further development of a methodology designed to achieve no deforestation including refining its , its objectives and its relationship to other approaches to halting deforestation. We participate in this working group to contribute to those objectives and as a member, we are required to report annually to HCSA on our progress towards achieving no deforestation and the active implementation of the HCS approach.

SASPO brings companies together to tackle supply chain issues around palm oil and work towards increasing the supply and demand of certified sustainable palm oil in Singapore. SASPO provides expertise and resources to empower businesses to improve their sustainable sourcing practices. Together, we brainstorm strategies to tackle industry challenges which are rolled out as initiatives, actions and industry guidelines.

We joined the POCG's NDPE Implementation Reporting Framework Working Group (IRRF AWG). With other members, we meet bi-monthly to work on the practical development of the NDPE IRF. The NDPE IRF is a critical tool that will help us to determine the proportion of the FFB going into our supply base that meets NDPE commitments, including deforestation. And if it doesn't, how much progress has been or needs to be made. We see this tool as a great way to assess progress towards NDPE commitments, especially for operations that have not been certified by RSPO.

We are a founding member of the Palm Oil Network Switzerland that aims to continue developing the RSPO standard and improve the implementation of RSPO directives in the supply chain. Through the importers Florin and Nutriswiss the members already import 100% of their palm oil from RSPO-certified and segregated sources.

Forest risk commodity

Soy

Do you participate in activities/initiatives?

Yes

Activities

Involved in multi-partnership or stakeholder initiatives

Country/Area

Brazil

Subnational area

Please specify (Mato Grosso and Matopiba)

Initiatives

Sustainable Agricultural Initiative (SAI)

Other, please specify (Sustainable Agricultural Initiative (SAI) Proterra Statement of Support for the Cerrado Manifesto)

Please explain

Description of our role within the activity: Barry Callebaut and several other members of SAI are working with the Earthworm Foundation to undertake a baseline assessment, identify producers and supply chain actors, and then create a deforestation free soy supply chain for the dairy industry. There is a natural fit between our purpose to make sustainable chocolate the norm and the Sustainable Agriculture Initiative (SAI) where we are a member. Its aim is to support the development of sustainable agriculture worldwide, via capacity building, based on R&D activities undertaken by SAI, its members and other stakeholder groups, and communicating about sustainable agriculture towards food industries as well as all food chain stakeholders. SAI Platform is a non-profit network with over 130 members worldwide and one of the primary global food & drink value chain initiatives for sustainable agriculture. They are dedicated to a sustainable, thriving and resilient agricultural sector that protects the earth's resources, human rights and animal welfare. SAI believes in harnessing the collaborative power of the members to accelerate the widespread adoption of sustainable agriculture practices and the transformation to sustainable food systems. Examples of SAI's work include annual conferences on sustainable agriculture, executives training on rolling out sustainability in the food chain. We are an active member in the crops working group as well as the North America committee and engaged in the review of the FSA tool which is also applicable to soy.

How the activity fits within our environmental strategy: Our strategy is to make sustainable chocolate the norm by 2025. There is a natural fit between our ambitions and the SAI's focus on sustainable agriculture capacity building. Being a food producer dependent on agricultural commodities, our SAI engagement perfectly complements our environmental strategy and helps us to drive achievement towards one of the pillars of our strategy: Have 100% sustainable ingredients in all our products.

Forest risk commodity

Other - Cocoa

Do you participate in activities/initiatives?

Yes

Activities

Involved in multi-partnership or stakeholder initiatives

Country/Area

Other, please specify (Ghana and Cote d'Ivoire)

Subnational area

Please specify (Within the cocoa areas of both Ghana and Côte d'Ivoire)

Initiatives

Other, please specify (Cocoa and Forests Initiative (CFI))

Please explain

In order to find an industry-wide solution to deforestation across the value chain, Barry Callebaut was one of the first signatories of the Cocoa and Forests Initiative (CFI). The CFI is an industry commitment, organized by the World Cocoa Foundation, the Prince of Wales' International Sustainability Unit (ISU) and the Sustainable Trade Initiative (IDH) to end deforestation and forest degradation in the West-African cocoa supply chain.

F6.12

(F6.12) Is your organization supporting or implementing project(s) focused on ecosystem restoration and long-term protection?

Yes

F6.12a

(F6.12a) Provide details on your project(s), including the extent, duration, and monitoring frequency. Please specify any measured outcome(s).

Project reference

Project 1

Project type

Forest ecosystem restoration

Expected benefits of project

Contribution to net zero goals
Improvement to soil health
Increase in carbon sequestration
Reduction of GHG emissions

Is this project originating any carbon credits?

No

Description of project

As part of our Forever Chocolate Strategy, we have committed to be forest positive by 2025. In addition, we will have decarbonized our footprint in line with global efforts to cap global warming at 1,5 degrees Celsius. By 2030 and be a net zero company by 2050. As the world's leading manufacturer of high-quality chocolate and cocoa products, we have a moral obligation as well as a business interest to tackle forest-related issues in the chocolate supply chain. We therefore voluntarily support and implement projects, which focus on ecosystem restoration and protection. We source many ingredients in addition to cocoa, palm oil and soy. Sugar is another important ingredient that also poses high deforestation-risks.

In our Mexican sugarcane supply chain, we have started to map opportunities for reforestation. We commenced the first of several anticipated reforestation projects in a Mexican sugarcane production area. This first project involves restoring impacted and degraded areas, in the areas surrounding the Plan de Ayala Sugar Mills and the Alianza Popular of Grupo Santos in the state of San Luis Potosí, through reforestation with native species.

SPECIFIC OBJECTIVES:

Contribute to mitigate the effects of climate change, caused by the carbon footprint of the sugar industry, by capturing and fixing atmospheric carbon dioxide in the medium and long term.

Increase the surface of vegetation cover of degraded areas in areas of influence of the sugar mills Ayala and Popular Alliance.

Increase plant density and contribute to soil protection and water filtration.

Involve the personnel of the Sugar Mills, as well as their families, in reforestation days.

Where is the project taking place in relation to your value chain?

Project based in area with direct operations

Project based in sourcing area(s)

Start year

2021

Target year

2024

Project area to date (Hectares)

Project area in the target year (Hectares)

20000

Country/Area

Mexico

Latitude

22.013285

Longitude

-99.04802

Monitoring frequency

Six-monthly or more frequently

Total investment over the project period (currency)

For which of your expected benefits are you monitoring progress?

Increase in carbon sequestration

Net gain in biodiversity and ecosystem integrity

Other, please specify (Survival of planted specimens; Plant growth; Maintenance of plantations.; Identification of pests and diseases)

Please explain

Given that 2021 the project started in its planning phase, there are still no results, however, the KPIs defined to follow up on the project and continuously monitor performance are the following:

Calculation of the capture of TonCO₂ Eq.

Characteristics of the tree species to be used.

- Growth rate.
- Age of trees and number of trees planted.
- Survival factor.
- Annual rate of carbon sequestration.
- Projection to 10 years of capture of Tons of CO₂ Eq.

Definition of key performance indicators.

- Survival of planted specimens.
- Plant growth.
- Maintenance of plantations.
- Identification of pests and diseases.

F7. Verification

F7.1

(F7.1) Do you verify any forests information reported in your CDP disclosure?

Yes

F7.1a

(F7.1a) Which data points within your CDP disclosure have been verified, and which standards were used?

Disclosure module

F4. Governance

Data points verified

- % of raw materials sustainably sourced (certified or verified)
- % of sourced materials demonstrated not to be contributing to deforestation
- % of plots that have a GPS map (cocoa)
- No. Of farms at risk of sourcing from protected areas (cocoa)
- Ha of agroforestry enabled
- No. Of tree seedling distributed off farm for restoration purposed (cocoa)
- No shade trees seedlings distributed to farmers
- % of volumes traceable
- CO2 emissions data

Verification standard

The ISAE 3000 (Revised) and ISAE 3410 assurance standards

Please explain

The aim of the process is to provide assurance to Barry Callebaut's stakeholders over the accuracy, reliability and objectivity of the reported information and that it covers the issues material to the business and its stakeholders.

F8. Barriers and challenges

F8.1

(F8.1) Describe the key barriers or challenges to eliminating deforestation and/or conversion of other natural ecosystems from your direct operations or from other parts of your value chain.

Forest risk commodity

Palm oil

Coverage

Supply chain

Primary barrier/challenge type

Value chain complexity

Comment

Forest risk commodity

Soy

Coverage

Supply chain

Primary barrier/challenge type

Value chain complexity

Comment

Forest risk commodity

Other - Cocoa

Coverage

Supply chain

Primary barrier/challenge type

Value chain complexity

Comment

F8.2

(F8.2) Describe the main measures that would improve your organization's ability to manage its exposure to deforestation and/or conversion of other natural ecosystems.

Forest risk commodity

Palm oil

Coverage

Supply chain

Main measure

Greater transparency

Comment

Forest risk commodity

Soy

Coverage

Supply chain

Main measure

Greater transparency

Comment

Forest risk commodity

Other - Cocoa

Coverage

Supply chain

Main measure

Greater transparency

Comment

F17 Signoff

F-FI

(F-FI) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.

F17.1

(F17.1) Provide the following information for the person that has signed off (approved) your CDP forests response.

	Job Title	Corresponding job category
Row 1	Chief Financial Officer	Chief Financial Officer (CFO)

Submit your response

In which language are you submitting your response?

English

Please confirm how your response should be handled by CDP

	I understand that my response will be shared with all requesting stakeholders	Response permission
Please select your submission options	Yes	Public

Please confirm below

I have read and accept the applicable Terms