

F0. Introduction

F0.1

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

Associated British Foods (ABF) is a diversified international food, ingredients and retail group with revenues of £17.0bn, 132,000 employees and operations in 53 countries across Europe, Africa, the Americas, Asia and Australia. Our purpose is to provide safe, nutritious, affordable food and clothing that is great value for money. With the breadth of our business, our brands and global reach, ABF aims to consistently deliver value to its stakeholders.

We operate a devolved operating model across our five business segments of Grocery, Sugar, Agriculture, Ingredients and Retail and believe the best way to create enduring value involves setting objectives from the bottom up rather than the top down. We make operational decisions locally, because in our experience decisions are most successful when made and owned by the people with the best understanding of their customers and markets.

The Red Book is an internal document that contains all the information our executives need to meet their obligations and to operate freely within the framework. All businesses are required to operate in an ethical manner in terms of their stewardship of the environment, their employees, the people they work with and the communities in which they operate.

**Grocery** comprises brands with leading positions in markets across the globe, including Twinings, Ovaltine, Patak's, Kingsmill, Jordans, Tip Top, Yumi's and Mazola. Our grocery businesses pursue independent strategies appropriate to their particular market position and business requirements. Twinings Ovaltine, Acetum, Jordans Dorset Ryvita and AB World Foods have had considerable success extending their reach into new and emerging markets whilst some are focused on developing brands in their core domestic markets.

**AB Sugar** is a leading producer of sugar and sugar-derived co-products in Africa, the UK, Spain and north east China. We are a world-leading sugar business that employs 35,000 people and operates 27 plants in 10 countries, with the capacity to produce some 4.5 million tonnes of sugar. Our sugar-making plants are highly efficient 'bio-refineries' that enable us to produce a range of products maximising the value from every root of sugar beet and every stick of sugar cane. Our products include sugar, animal feed, biofuels and speciality products, sold into industry sectors including food and drink, fuels, pharmaceuticals, industrials, agriculture, horticulture, power and energy. We are also a largescale renewable power generator for both our own use and for export into national power infrastructure.

**AB Agri** is a leading international agri-food business operating across the supply chain, producing and marketing animal feed, nutrition and technology-based products. With an expert understanding of agriculture and animal nutrition, our philosophy is to improve feed production in order that nutritious and affordable food is produced safely and responsibly. Across the agricultural supply chain, our products, data insights and technological innovations enable our customers to produce and process high-yielding, safe and nutritious food in a responsible way, using fewer chemicals and antibiotics, preserving natural resources and creating less waste and lower emissions. Employing more than 3,000 people around the world, we sell products into 86 countries and continue to grow our global operations.

Our **Ingredients** businesses are leaders in yeast and bakery ingredients and supply speciality ingredients to the food, nutrition, feed and pharmaceutical industries. Ingredients comprises two specialty businesses, AB Mauri and ABF Ingredients. AB Mauri has a global presence in bakers' yeast with significant market positions in the Americas, Europe and Asia. We are a technology leader in bakery ingredients, supplying bread improvers, dough conditioners and bakery mixes to industrial and craft bakers across the globe. ABF Ingredients is a global leader in speciality ingredients, offering innovative, differentiated and value-added products to the food, nutrition, pharmaceutical, animal feed and industrial sectors.

**Primark** is a leading international retailer with over 17.5 million sq ft of selling space across more than 410 stores in 15 countries. Our product range offers something for everyone from great quality essentials to stand-out style across womenswear, menswear and kidswear, plus beauty, homeware, accessories and exciting licensed ranges created in partnership with some of the biggest names in food, entertainment and sports. We want to make more sustainable fashion affordable for everyone. We are committed to ensuring that by 2030 all our clothes will be made from recycled or more sustainably sourced materials and carbon emissions halved across the entire value chain.

ABF reports on data from countries where we have direct manufacturing, processing, retail operations and offices.

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	August 1 2021	July 31 2022

## F0.3

---

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

GBP

## 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**

Disclosing

**Stage of the value chain**

Manufacturing  
Retailing

**Are you disclosing information on embedded commodities?**

Yes

**Explanation if not disclosing**

<Not Applicable>

### Palm oil

**Commodity disclosure**

Disclosing

**Stage of the value chain**

Manufacturing  
Retailing

**Are you disclosing information on embedded commodities?**

Yes

**Explanation if not disclosing**

<Not Applicable>

### Cattle products

**Commodity disclosure**

Not disclosing

**Stage of the value chain**

Retailing

**Are you disclosing information on embedded commodities?**

<Not Applicable>

**Explanation if not disclosing**

Leather represents less than 1% of Primark's materials. Since joining the Leather Working Group in 2016, Primark has been working with suppliers to improve transparency and reduce the environmental impact of leather production. Under its Animal Welfare Policy, Primark has publicly committed to only source leather from domesticated animals that are a by-product of the meat industry.

Primark is also a member of Eurofins | BLC Leather Technology Centre Ltd and works closely with them on leather testing and sustainability matters.

### Soy

**Commodity disclosure**

Disclosing

**Stage of the value chain**

Manufacturing

**Are you disclosing information on embedded commodities?**

Yes

**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**

Not disclosing

**Stage of the value chain**

Manufacturing

**Are you disclosing information on embedded commodities?**

<Not Applicable>

**Explanation if not disclosing**

Not a major consumer of this commodity, but where relevant, individual businesses have responsible sourcing approaches in place.

**Other - Coffee**

**Commodity disclosure**

Not disclosing

**Stage of the value chain**

Manufacturing

**Are you disclosing information on embedded commodities?**

<Not Applicable>

**Explanation if not disclosing**

Not a major consumer of this commodity, but where relevant, individual businesses have responsible sourcing approaches in place.

**F0.5**

---

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

Financial control

**F0.6**

---

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

Argentina  
Australia  
Austria  
Belgium  
Brazil  
Canada  
Chile  
China  
Colombia  
Czechia  
Denmark  
Ecuador  
Eswatini  
Finland  
France  
Germany  
India  
Ireland  
Italy  
Malawi  
Malaysia  
Mexico  
Mozambique  
Netherlands  
New Zealand  
Pakistan  
Peru  
Philippines  
Poland  
Portugal  
Singapore  
Slovenia  
South Africa  
Spain  
Sri Lanka  
Sweden  
Switzerland  
Thailand  
Turkey  
United Arab Emirates  
United Kingdom of Great Britain and Northern Ireland  
United Republic of Tanzania  
United States of America  
Uruguay  
Venezuela (Bolivarian Republic of)  
Viet Nam  
Zambia

**F0.7**

---

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

Yes

**F0.7a**

---

**(F0.7a) Identify the parts of your direct operations or supply chain that are not included in your disclosure.**

**Forest risk commodity**

Timber products

**Value chain stage**

Supply chain

**Exclusion**

Other, please specify (Office supplies, POS, pallets, office furniture, retail store display units, etc.)

**Description of exclusion**

Within our disclosure on timber, we exclude from scope items 1-4, and item 5 relates to exclusions on cattle products:

- (1) Small spend consumables such as head office stationery, one-off purchases such as office furniture, retail display units and some marketing point of sale material.
- (2) Timber consumed with pallet use
- (3) Consumables such as pallet labels
- (4) Information regarding man-made cellulosic fibres (MMCF) made from wood.
- (5) Information regarding leather.

**% of volume excluded**

Please select

**Potential for forests-related risk**

Potential for forests-related risk but not evaluated

**Please explain**

- (1) Small spend consumables such as head office stationery, one-off purchases such as head office furniture and some marketing point of sale material. The percentage spend relating to these items is not material and is a small proportion of the total global packaging consumption and spend.
- (2) We do not capture timber consumed with pallet use (be it virgin/white pallets or re-used pallets used in pooling arrangements with recognised third party providers).
- (3) We cannot guarantee consumables such as pallet labels will be reported in their entirety though the percentage of spend relating to these items will be negligible as a percentage of total global packaging consumption and spend.
- (4) We are not yet disclosing information regarding man-made cellulosic fibres (MMCF) made from wood. For Primark, MMCF represents circa 5% of their materials mix. Primark are committed to buying materials and products from sustainable and traceable sources in its supply chain. As a full evaluation of MMCF has not been completed, we are not yet in a position to disclose any information.
- (5) Across the group, cattle products are restricted to the leather used by Primark. Leather represents less than 1% of Primark's materials. Since joining the Leather Working Group in 2016, Primark has been working with suppliers to improve transparency and reduce the environmental impact of leather production. Under its Animal Welfare Policy, Primark has publicly committed to only source leather from domesticated animals that are a by-product of the meat industry. Primark is also a member of Eurofins | BLC Leather Technology Centre Ltd and works closely with them on leather testing and sustainability matters.

**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	0006731235

**F1. Current state**

**F1.1**

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

## Timber products

### Activity

Using as input into product manufacturing  
Buying manufactured products  
Distributing/packaging  
Retailing/onward sale of commodity or product containing commodity

### Form of commodity

Paper  
Primary packaging  
Secondary packaging  
Tertiary packaging  
Cellulose-based textile fiber

### Source

Multiple contracted producers  
Contracted suppliers (processors)  
Contracted suppliers (manufacturers)

### Country/Area of origin

Argentina  
Australia  
Austria  
Bangladesh  
Belgium  
Brazil  
Cambodia  
Canada  
Chile  
China  
Colombia  
Czechia  
Denmark  
Ecuador  
Eswatini  
Finland  
France  
Germany  
India  
Ireland  
Italy  
Malawi  
Malaysia  
Mexico  
Mozambique  
Netherlands  
New Zealand  
Pakistan  
Peru  
Philippines  
Poland  
Portugal  
Slovenia  
South Africa  
Spain  
Sri Lanka  
Sweden  
Switzerland  
Thailand  
Tunisia  
Turkey  
United Kingdom of Great Britain and Northern Ireland  
United Republic of Tanzania  
United States of America  
Uruguay  
Venezuela (Bolivarian Republic of)  
Viet Nam  
Zambia

### % of procurement spend

<1%

### Comment

We believe these source locations cover the total consumption of our timber; a mixture of source origin and the markets where we purchase timber related products for primarily the packaging of finished goods for supply to business customers or end consumers via retail.

## **Palm oil**

### **Activity**

Using as input into product manufacturing

### **Form of commodity**

Refined palm oil  
Palm oil derivatives  
Palm kernel oil derivatives

### **Source**

Multiple contracted producers  
Trader/broker/commodity market  
Contracted suppliers (processors)  
Contracted suppliers (manufacturers)

### **Country/Area of origin**

Argentina  
Australia  
Brazil  
Canada  
Chile  
China  
Colombia  
France  
Germany  
Honduras  
India  
Indonesia  
Ireland  
Italy  
Liberia  
Malaysia  
Mexico  
Netherlands  
New Zealand  
Pakistan  
Papua New Guinea  
Peru  
Poland  
South Africa  
Spain  
Sri Lanka  
Switzerland  
Thailand  
Turkey  
United Kingdom of Great Britain and Northern Ireland  
United States of America  
Viet Nam

### **% of procurement spend**

<1%

### **Comment**

We believe these source locations cover the total consumption of our palm oil; a mixture of source origin and the markets where we purchase derivatives. Our consumption of palm oil/palm kernel oil is the smaller percentage of our consumption at circa 29% of our annual consumption - compared with 71% of our volumes in more complex supply chain involving palm derivatives or products containing palm inputs.

## Soy

### Activity

Milling  
Using as input into product manufacturing

### Form of commodity

Whole soy beans  
Soy bean oil  
Soy bean meal  
Soy derivatives

### Source

Multiple contracted producers  
Trader/broker/commodity market  
Contracted suppliers (processors)  
Contracted suppliers (manufacturers)

### Country/Area of origin

Argentina  
Australia  
Bolivia (Plurinational State of)  
Brazil  
Canada  
Chile  
China  
France  
Germany  
India  
Italy  
Mexico  
Netherlands  
New Zealand  
Paraguay  
Poland  
Spain  
Switzerland  
Thailand  
United Kingdom of Great Britain and Northern Ireland  
United States of America

### % of procurement spend

1-5%

### Comment

We believe these source locations cover the total consumption of our soy; a mixture of source origin and the markets where we purchase derivatives. The largest % of our soy consumption is linked to our animal feed operations - with our grocery businesses being the next largest industry consumer across soy beans, soy bean oil and soy derivatives.

## 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	21-30%	Our company's Grocery division sells different products in various presentations, but a proportion of which are fibre-based packaged products. We use timber products in our primary, secondary and distribution packaging in the form of paper and carton board. Based on associated grocery revenues it is estimated that this makes up approximately 21-30% of our total revenue. It has been difficult to determine the % revenue of our retail revenue linked to this commodity, so should be considered out of scope at this time.
Palm oil	<1%	Our consumption of palm oil, palm kernel oil, palm related derivatives and products containing palm inputs are consumed around our five strategic business sectors. Our estimate of related revenue is <1% as we are a relative low consumer of this category versus other dedicated FMCG companies.
Cattle products	<Not Applicable>	<Not Applicable>
Soy	1-5%	Our consumption of soy beans, soy meal, soy bean oil and other soy based derivatives across our grocery, ingredients and agriculture business segments is estimated to represent 1-5% of our total group revenue.
Other - Rubber	<Not Applicable>	<Not Applicable>
Other - Cocoa	<Not Applicable>	<Not Applicable>
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	Consumption data available, disclosing
Palm oil	Consumption data available, disclosing
Cattle products	<Not Applicable>
Soy	Data available, but not disclosing
Other - Rubber	<Not Applicable>
Other - Cocoa	<Not Applicable>
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**

Timber products

**Data type**

Consumption data

**Commodity production/ consumption volume**

101426

**Metric for commodity production/ consumption volume**

Metric tons

**Data coverage**

Partial commodity production/consumption

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

No, but we are planning to verify volumes as deforestation- and/or conversion-free in the next two years

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

<Not Applicable>

**Please explain**

In scope is all timber related packaging directly purchased by the various group companies to be subsequently used in our manufacturing process. Excluded from scope are small spend consumables such as head office stationery, one-off purchases such as head office furniture and some marketing point of sale material. It does not capture timber consumed with pallet use (be it virgin/white pallets or re-used pallets used in pooling arrangements with recognised third party providers). We cannot guarantee consumables such as pallet labels will be reported in their entirety though the % of spend relating to these items will be minimal/negligible as a percentage of total global packaging consumption and spend. We are not currently planning to verify volumes as deforestation-and/or conversion free as this is not a business priority.

**Forest risk commodity**

Palm oil

**Data type**

Consumption data

**Commodity production/ consumption volume**

43069

**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?**

No, but we are planning to verify volumes as deforestation- and/or conversion-free in the next two years

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

<Not Applicable>

**Please explain**

We are not currently planning to verify volumes as deforestation-and/or conversion free as this is not a business priority.

**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**

Timber products

**Country/Area of origin**

Please select

**State or equivalent jurisdiction**

<Not Applicable>

**% of total production/consumption volume**

100

**Please explain**

This information can be accessed from suppliers though is not necessarily embedded into a formally stipulated procedure. In many cases, details such as material country of origin are known due to the detail available from product specifications and vendor audit checks. In the case of paper, businesses may stipulate the brand they require as part of their buying specification in which case the Tier 2 supply chain is known.

In some circumstances, we have visibility to mill and forest level information but this is not available across all sources.

---

**Forest risk commodity**

Palm oil

**Country/Area of origin**

Thailand

**State or equivalent jurisdiction**

Not disclosing

**% of total production/consumption volume**

**Please explain**

This information can be accessed from suppliers though is not necessarily embedded into a formally stipulated procedure. In many cases, details such as material country and state of origin are known due to the detail available from product specifications and vendor audit checks.

---

**Forest risk commodity**

Palm oil

**Country/Area of origin**

Indonesia

**State or equivalent jurisdiction**

Not disclosing

**% of total production/consumption volume**

**Please explain**

This information can be accessed from suppliers though is not necessarily embedded into a formally stipulated procedure. In many cases, details such as material country and state of origin are known due to the detail available from product specifications and vendor audit checks.

---

**Forest risk commodity**

Palm oil

**Country/Area of origin**

Malaysia

**State or equivalent jurisdiction**

Not disclosing

**% of total production/consumption volume**

**Please explain**

This information can be accessed from suppliers though is not necessarily embedded into a formally stipulated procedure. In many cases, details such as material country and state of origin are known due to the detail available from product specifications and vendor audit checks.

---

**Forest risk commodity**

Palm oil

**Country/Area of origin**

Papua New Guinea

**State or equivalent jurisdiction**

Not disclosing

**% of total production/consumption volume**

**Please explain**

This information can be accessed from suppliers though is not necessarily embedded into a formally stipulated procedure. In many cases, details such as material country and state of origin are known due to the detail available from product specifications and vendor audit checks.

---

**Forest risk commodity**

Palm oil

**Country/Area of origin**

Liberia

**State or equivalent jurisdiction**

Not disclosing

**% of total production/consumption volume**

**Please explain**

This information can be accessed from suppliers though is not necessarily embedded into a formally stipulated procedure. In many cases, details such as material country and state of origin are known due to the detail available from product specifications and vendor audit checks.

---

**Forest risk commodity**

Palm oil

**Country/Area of origin**

Honduras

**State or equivalent jurisdiction**

Not disclosing

**% of total production/consumption volume****Please explain**

This information can be accessed from suppliers though is not necessarily embedded into a formally stipulated procedure. In many cases, details such as material country and state of origin are known due to the detail available from product specifications and vendor audit checks.

**F1.5d****(F1.5d) Why is your organization not disclosing production and/or consumption data for your disclosed commodity(ies)?**

	Primary reason	Please explain
Timber products	<Not Applicable>	<Not Applicable>
Palm oil	<Not Applicable>	<Not Applicable>
Cattle products	<Not Applicable>	<Not Applicable>
Soy	Data considered confidential	<p>The majority of our soy consumption is within our animal feed business and the volumes consumed are deemed to be commercially sensitive information which is not disclosed by other industry participants. We do not expect this data to be publicly disclosed in the near future due to the commercial sensitivities.</p> <p>99.9% of AB Agri's soy consumption can be linked back to countries of origin (in some cases regions/states). The country breakdown is as follows:            Brazil 42%            Argentina 29%            USA 19%            Paraguay 5%            Canada 4%            Other countries &lt;0.4%</p> <p>Although we are not disclosing our soy consumption volume, AB Agri has committed to source 100% zero deforestation soy and palm by 2025. As an active member of the UK Roundtable on Sustainable Soya, the company supports its customers to meet the growing demands for livestock products produced using responsibly sourced ingredients. Its approach focuses on:</p> <ul style="list-style-type: none"> <li>• Metrics: ensuring feed ingredient decisions are based on sound environmental evidence. AB Agri helped to create the EU Feed Product Environmental Footprint Category Rules (PEFCR), for which it conducted one of five pilot projects, and the European Feed Manufacturers' Federation (FEFAC) database of environmental impact data for ingredients, now being used by the European Commission;</li> <li>• Collaboration: actively working with suppliers, peers, customers and retailers to benchmark soya supplies, and use of more sustainably sourced materials; and</li> <li>• Innovation: developing cost-effective, responsibly produced alternatives to soya such as NovaPro, a rapeseed-based protein for dairy/beef livestock, and Protocell, a yeast-based protein derived from cereal processing.</li> </ul> <p>Currently, 89% of the soya meal AB Agri buys in the UK for its ABN feed mills meets the FEFAC benchmark for responsibly sourced soya schemes, which AB Agri was instrumental in establishing.</p> <p>Other business segments sourcing soy include our Ingredients and Grocery segments. Within Ingredients, AB Mauri UK has BM Trada Responsibly Sourced accreditation ensuring sources are certified farms dedicated to soy production (currently Canada - Ontario &amp; UK).</p> <p>Our Allied Bakeries business uses soya flour sourced from Europe &amp; Canada - not purchased from growers using deforested land.</p>
Other - Rubber	<Not Applicable>	<Not Applicable>
Other - Cocoa	<Not Applicable>	<Not Applicable>
Other - Coffee	<Not Applicable>	<Not Applicable>

**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**

Timber products

**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**

Palm oil

**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**

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>

---

## 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.**

## Timber products

### Value chain stage

Direct operations  
Supply chain

### Coverage

Partial

### Risk assessment procedure

Assessed as part of other company-wide risk assessment system

### 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  
External consultants

### 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  
Tariffs or price increases  
Brand damage related to forests risk commodities  
Corruption  
Social impacts

### Stakeholders considered

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

### Please explain

Our process for identifying, assessing and responding to forests-related risks and opportunities is integrated in our group-wide approach to risk management. The delivery of our strategic objectives and the sustainable growth of ABF is dependent on effective risk management. We regularly face business uncertainties and it is through a structured approach to risk management that we are able to mitigate and manage these risks and embrace opportunities when they arise.

The board is accountable for effective risk management, for agreeing the principal risks facing the group and ensuring they are successfully managed. The board undertakes an annual assessment of the principal risks, including those that would threaten the business model, future performance, solvency or liquidity. The board also monitors the group's exposure to risks as part of the business-level performance reviews conducted at each board meeting. Each year, the Audit Committee on behalf of the board reviews the effectiveness of the group's approach to risk management including the internal control procedures and resources devoted to them.

Our decentralised business model empowers the management of our businesses to identify, evaluate and manage the risks they face, on a timely basis, to ensure compliance with relevant legislation, our business principles and group policies. Our businesses perform risk assessments which consider materiality, risk controls and specific local risks relevant to the markets in which they operate.

Risks assessments start at the asset level with each site taking responsibility for assessing their immediate environmental sensitivities and risks, often related to better understanding the supporting supply chain. These site level risks are mapped onto a risk and opportunities matrix, which considers stakeholder concern, potential financial impact and assesses likely level of impact. It is the responsibility of the business level CEO to embed assessments into their business and implement necessary response strategies. The business CEOs are supported by senior roles which are accountable for the short and long-term environmental performance of their business.

## **Palm oil**

### **Value chain stage**

Direct operations  
Supply chain

### **Coverage**

Full

### **Risk assessment procedure**

Assessed as part of other company-wide risk assessment system

### **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  
External consultants

### **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  
Tariffs or price increases  
Brand damage related to forests risk commodities  
Corruption  
Social impacts

### **Stakeholders considered**

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

### **Please explain**

Our process for identifying, assessing and responding to forests-related risks and opportunities is integrated in our group-wide approach to risk management. The delivery of our strategic objectives and the sustainable growth of ABF is dependent on effective risk management. We regularly face business uncertainties and it is through a structured approach to risk management that we are able to mitigate and manage these risks and embrace opportunities when they arise.

The board is accountable for effective risk management, for agreeing the principal risks facing the group and ensuring they are successfully managed. The board undertakes an annual assessment of the principal risks, including those that would threaten the business model, future performance, solvency or liquidity. The board also monitors the group's exposure to risks as part of the business-level performance reviews conducted at each board meeting. Each year, the Audit Committee on behalf of the board reviews the effectiveness of the group's approach to risk management including the internal control procedures and resources devoted to them.

Our decentralised business model empowers the management of our businesses to identify, evaluate and manage the risks they face to ensure compliance with relevant legislation, our business principles and group policies. Our businesses perform risk assessments which consider materiality, risk controls and specific local risks relevant to the markets in which they operate.

Risks assessments start at the asset level with each site taking responsibility for assessing their immediate environmental sensitivities and risks, often related to better understanding the supporting supply chain. These site level risks are mapped onto a risk and opportunities matrix, which considers stakeholder concern, potential financial impact and assesses likely level of impact. It is the responsibility of the business level CEO to embed assessments into their business and implement necessary response strategies. The business CEOs are supported by senior roles which are accountable for the short and long-term environmental performance of their business.

**Soy**

**Value chain stage**

Direct operations  
Supply chain

**Coverage**

Full

**Risk assessment procedure**

Assessed as part of other company-wide risk assessment system

**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  
External consultants

**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  
Tariffs or price increases  
Brand damage related to forests risk commodities  
Corruption  
Social impacts

**Stakeholders considered**

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

**Please explain**

Our process for identifying, assessing and responding to forests-related risks and opportunities is integrated in our group-wide approach to risk management. The delivery of our strategic objectives and the sustainable growth of ABF is dependent on effective risk management. We regularly face business uncertainties and it is through a structured approach to risk management that we are able to mitigate and manage these risks and embrace opportunities when they arise.

The board is accountable for effective risk management, for agreeing the principal risks facing the group and ensuring they are successfully managed. The board undertakes an annual assessment of the principal risks, including those that would threaten the business model, future performance, solvency or liquidity. The board also monitors the group's exposure to risks as part of the business-level performance reviews conducted at each board meeting. Each year, the Audit Committee on behalf of the board reviews the effectiveness of the group's approach to risk management including the internal control procedures and resources devoted to them.

Our decentralised business model empowers the management of our businesses to identify, evaluate and manage the risks they face to ensure compliance with relevant legislation, our business principles and group policies. Our businesses perform risk assessments which consider materiality, risk controls and specific local risks relevant to the markets in which they operate.

Risks assessments start at the asset level with each site taking responsibility for assessing their immediate environmental sensitivities and risks, often related to better understanding the supporting supply chain. These site level risks are mapped onto a risk and opportunities matrix, which considers stakeholder concern, potential financial impact and assesses likely level of impact. It is the responsibility of the business level CEO to embed assessments into their business and implement necessary response strategies. The business CEOs are supported by senior roles which are accountable for the short and long-term environmental performance of their business.

**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	Yes, we have partially mapped the value chain	<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	<Not Applicable>	<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**

Timber products

**Scope of value chain mapping**

Please select

**% of total suppliers covered within selected tier(s)**

<Not Applicable>

**Description of mapping process and coverage**

<Not Applicable>

**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**

Palm oil

**Scope of value chain mapping**

Please select

**% of total suppliers covered within selected tier(s)**

<Not Applicable>

**Description of mapping process and coverage**

<Not Applicable>

**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	No, but we plan to in the next two years	<Not Applicable>	<Not Applicable>	<Not Applicable>

**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	No
Palm oil	No
Cattle products	<Not Applicable>
Soy	No
Other - Rubber	<Not Applicable>
Other - Cocoa	<Not Applicable>
Other - Coffee	<Not Applicable>

**F3.1a**

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

The delivery of our strategic business objectives and long-term shareholder value are of paramount importance to ABF and are dependent on effective risk management.

An event, or series of events, resulting in the inability to deliver the strategic objectives of the business and long-term shareholder value would be considered an event that would have a substantive financial or strategic impact on our business.

As with any business, risks and uncertainties are inherent in our business activities. ABF regularly faces business uncertainties, and it is through a structured approach to risk management that it is able to mitigate and manage these risks and embrace opportunities when they arise. The Board has identified £65 million as a material financial impact threshold for the group. An event or series of events that exceed this financial threshold could be considered to have a substantive financial or strategic impact as it would most likely impact the delivery of the group's strategic objectives or have a detrimental effect on the group's sustainable growth and long-term shareholder value.

The Board undertakes a robust annual assessment of the principal risks, including emerging risks, that would threaten the business model, future performance, solvency or liquidity. These are the principal risks of the group as a whole and the risks which could prevent ABF from delivering its strategic objectives. These are the principal risks which ABF believes are likely to have the greatest current or near-term impact on our strategic and operational plans and reputation.

In 2021, the Board identified "Our use of natural resources and managing our environmental impact" as one of the principal risks. Our businesses and their supply chains rely on a secure supply of finite natural resources, some of which are vulnerable to external factors such as natural disasters and climate change and others are vulnerable based on the operational choices we take. Our material environmental impacts come from fuel use, energy use and agricultural operations giving rise to greenhouse gas emissions, use of land related to agricultural operations, the abstraction and management of water in water stressed areas and waste which is not yet eliminated at source, reused or recycled, including single-use plastics.

Our businesses and supply chains operate in many areas subject to forest-related risks and opportunities. Our ongoing success depends on mitigating these risks and making the most of the opportunities. In our assessment of wider climate and environmental related business risks, we recognise that the cumulative impacts of changes in weather and water availability could affect our operations at a Group level. The diversified and decentralised nature of the Group means that mitigation or adaptation strategies are considered and implemented by individual businesses and divisions.

Climate change and environmental impacts, with its associated risks and opportunities, is not a new issue. It has long been important to us and our stakeholders. We have considered some of these issues for many years as part of normal commercial decision-making. It is not a separate and parallel discipline; it is already part of the ordinary course of business and we are working to understand and improve this further.

While the principal risks considered all have the potential to affect future performance, none of them are considered individually or collectively to be capable of exceeding this financial threshold resulting in a substantive financial or strategic impact on our business within a reporting year. The diversity of our businesses, in different sectors with different customers, products and markets removes the possibility of any single adverse event, or series of climate-related events, having a material impact.

### F3.1c

---

**(F3.1c) Why does your organization not consider itself to be exposed to forests-related risks with the potential to have a substantive financial or strategic impact?**

	Primary reason	Please explain
Timber products	Risks exist, but no substantive impact anticipated	ABF's businesses are responsible for monitoring and complying with all relevant legislation. For example, the Packaging and Packaging Waste Directive and EU Timber Regulations for our businesses operating in Europe and the Australian Packaging Covenant which requires formal packaging data to be collected for all brands distributed in Australia. ABF requires all businesses to implement appropriate levels of risk management to ensure compliance with all local legislation, group policies and business principles taking into account local business needs and circumstances. The level of risk and policy to address will vary across the group depending on the exposure to and usage of these forest risk commodities. There is sufficient diversity in the group and across our supply chains, and continuous review of our procurement approaches, that forest-related risks associated with timber products are likely to be low and not substantive at the group level. Within ABF's 2022 Responsibility Update we detailed certain forest commodities as those with "potential" to cause damage to the environment which our businesses then are required to assess in a local business context.
Palm oil	Risks exist, but no substantive impact anticipated	ABF requires all businesses to implement appropriate levels of risk management to ensure compliance with all local legislation, group policies and business principles taking into account local business needs and circumstances. The level of risk and policy to address will vary across the group depending on the exposure to and usage of these forest risk commodities. There is sufficient diversity in the group and across our supply chains, and continuous review of our procurement approaches, that forest-related risks associated with palm oil are likely to be low and not substantive at the group level. Within ABF's 2022 Responsibility Update we detailed certain forest commodities as those with "potential" to cause damage to the environment which our businesses then are required to assess in a local business context.
Cattle products	<Not Applicable>	<Not Applicable>
Soy	Risks exist, but no substantive impact anticipated	ABF requires all businesses to implement appropriate levels of risk management to ensure compliance with all local legislation, group policies and business principles taking into account local business needs and circumstances. The level of risk and policy to address will vary across the group depending on the exposure to and usage of these forest risk commodities. There is sufficient diversity in the group and across our supply chains, and continuous review of our procurement approaches, that forest-related risks associated with soy are likely to be low and not substantive at the group level. Within ABF's 2022 Responsibility Update we detailed certain forest commodities as those with "potential" to cause damage to the environment which our businesses then are required to assess in a local business context.
Other - Rubber	<Not Applicable>	<Not Applicable>
Other - Cocoa	<Not Applicable>	<Not Applicable>
Other - Coffee	<Not Applicable>	<Not Applicable>

**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	Yes
Palm oil	Yes
Cattle products	<Not Applicable>
Soy	Yes
Other - Rubber	<Not Applicable>
Other - Cocoa	<Not Applicable>
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**

Timber products

**Type of opportunity**

Other

**Where in your value chain does the opportunity occur?**

Direct operation

Supply chain

**Primary forests-related opportunity**

Other, please specify (Packaging Optimisation)

**Company-specific description**

More than half of ABF's consumption for what we deem to be secondary or transit packaging (corrugated containers) is recycled material. We have a commitment to use more recycled material and less overall material when designing and sourcing packaging-both of which offer, in addition to the sustainability benefit, a cost saving benefit to the organisation.

Material and cost reduction targets are set each year as appropriate by individual businesses. Four questions that typically come into play within our category and source plans for packaging are (i) how can we reduce the overall content of packaging required, (ii) can we eliminate that requirement altogether, (iii) can we look at returnable forms of packaging, (iv) can we use lower impact or recycled materials.

Many ABF Grocery group businesses use OPR (On Pack Recycling Labels) which inform consumers how to dispose of packaging correctly. Primary packaging in Primark, such as card hangers, require FSC certification and where possible they contain 100% recycled content and our bags are 100% FSC certified /100% recycled content spec.

Primark's Packaging Optimisation Programme began in 2018 and has contributed to a significant reduction in CO2 emissions across its whole supply chain as a result of less packaging being produced, transported and processed as waste. Primark, in partnership with the packaging optimisation company PAC-D, has developed a

programme to train its suppliers' factories to accurately measure products and efficiently package them into shipping cartons. To make the most impact, Primark started by training its largest suppliers, whose factories products make up 75% of Primark's inbound carton volume, but in the past year has extended this to circa. 90% of inbound volume. Since the programme was launched late in 2018, it has contributed to a 3.9% reduction (over 280,000 cubic metres) in packaging volume shipped and received, and has created a 4% reduction (6.79 million square metres) of corrugate material being produced, shipped and recycled. Primark continues to roll out this programme to more suppliers, and is now looking in detail at subtle changes to shipping carton specifications, to further reduce material usage. For example, from September 2023, product sourced from Bangladesh origin will only be accepted in 3-ply cartons, removing the option for 5-ply corrugate material to be used

#### Estimated timeframe for realization

1-3 years

#### Magnitude of potential impact

Unknown

#### Likelihood

Likely

#### 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

Individual businesses lead this activity and commitments are not centrally consolidated for reporting purposes.

#### Cost to realize opportunity

#### Strategy to realize opportunity

---

#### Forest risk commodity

Palm oil

#### Type of opportunity

Other

#### Where in your value chain does the opportunity occur?

Supply chain

#### Primary forests-related opportunity

Other, please specify (Sustainable Sources)

#### Company-specific description

ABF has been a member of the Roundtable for Sustainable Palm Oil (RSPO) since 2010, with some subsidiary companies holding membership from 2006. We have numerous businesses who have secured RSPO Supply Chain Certification for their facilities and are therefore using sustainably certified input materials. The majority of palm related consumption within ABF comes through palm derivatives or products containing palm related products at 71% of our group consumption of all palm input. Where the consumption of these palm derivatives cannot be supplied with physically certified material, due to the complexity of the supply chains involved, ABF committed to cover such consumption by Book & Claim to support the production of sustainable palm oil. In 2015, ABF first covered 100% of non-physically certified material via the Book & Claim supply chain option. This has been repeated year on year for all palm related consumption since 2015. We have gradually increased the percentage of physically certified sustainable palm over the years to 37% of our annual consumption now being supplied as RSPO segregated or RSPO mass balance inputs. This progress has meant that 100% of the palm input used across Europe for all our Consumer Goods Manufacturing businesses is sourced via physically certified sustainable inputs. Our challenge remains in stimulating demand for physically certified palm inputs in our animal feed businesses and in particular geographies where sustainable credentials are not a defined requirement from our customer base. In addition to the progress detailed above, ABF now has 35 individual facilities that has achieved RSPO Supply Chain Certification for the supply of physical certified sustainable palm products across numerous geographies from UK, Europe, Australia, New Zealand, Thailand, China, Brazil and USA.

#### Estimated timeframe for realization

Current - up to 1 year

#### Magnitude of potential impact

Unknown

#### Likelihood

Likely

#### 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

Individual businesses lead this activity and commitments are not centrally consolidated for reporting purposes.

#### Cost to realize opportunity

#### Strategy to realize opportunity

---

**Forest risk commodity**

Soy

**Type of opportunity**

Other

**Where in your value chain does the opportunity occur?**

Supply chain

**Primary forests-related opportunity**

Other, please specify (Sustainable Sources)

**Company-specific description**

AB Agri supports sustainable production of soya for use in animal feeding stuffs. AB Agri currently procures a significant volume of responsibly sourced soya meal and will endeavour to increase this volume whilst working with our suppliers and customers to ensure that the supply chain is viable. Of the soya meal consumed in the ABN feed mills (the largest share of AB Agri's usage) 89% is now responsibly sourced.

As a globally traded commodity the increased demand for soy has impacted both the environment and the communities in which the crop is grown. One of the first multi-stakeholder groups committed to increasing the availability of responsibly produced soy was the Round Table on Responsible Soy. AB Agri had been an active member of the RTRS since 2010, although more recently stepped away to acknowledge that there are a number of well-run schemes available. As a key member of both the Agricultural Industries Confederation (AIC) and the European Feed Compounders Association (FEFAC) we are directly involved in designing mass market solutions for sourcing responsible soy with the introduction of the FEFAC Soy Sourcing Guidelines. Launched in Brussels on March 2015 by Angela Booth of AB Agri, Chair of the FEFAC Sustainability Committee, the aim of these guidelines is to simplify procurement of sustainable soy. The FEFAC Guidelines offer an achievable model that encourages producers to continually improve and validate their sustainability credentials, thereby improving the understanding of sustainable soy imported into Europe. Through continued active membership of the FEFAC Sustainability Committee, AB Agri has contributed to the first revision of these FEFAC Soya Sourcing Guidelines where by some previous desired criteria have become required and new additional desired criteria have been introduced. There is now also transparency as to which schemes can be considered zero deforestation from stated cut off dates. AB Agri is also a member of the government backed multi-stakeholder UK Soya Round Table and its Steering Group. The work of this group has contributed to a significant increase in the requirement for responsibly sourced soya in the UK market which is still growing.

AB Mauri UK has maintained its 'BM Trada Responsibly Sourced' accreditation and have secured local sources of sustainable soy supply with a source of soy supply in the UK.

**Estimated timeframe for realization**

Current - up to 1 year

**Magnitude of potential impact**

Unknown

**Likelihood**

Likely

**Are you able to provide a potential financial impact figure?**

No, we do not have this figure

**Potential financial impact figure (currency)**

&lt;Not Applicable&gt;

**Potential financial impact figure – minimum (currency)**

&lt;Not Applicable&gt;

**Potential financial impact figure – maximum (currency)**

&lt;Not Applicable&gt;

**Explanation of financial impact figure**

Individual businesses lead this activity and commitments are not centrally consolidated for reporting purposes.

**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>The board of Associated British Foods plc (the Board) is responsible for overseeing our businesses' management of forest-related issues.</p> <p>The Board reviews each business segment in depth every year, which includes a review of material ESG issues, including forest-related issues.</p> <p>The Board also monitors the Group's exposure to risks, which includes forest-related risks, as part of performance reviews with each business.</p> <p>Both the Board and the Audit Committee have been briefed specifically on the Task Force on Climate-related Financial Disclosures (TCFD) reporting (see 2022 Annual Report pages 83 to 93). In 2021 we created a cross-functional steering committee to oversee governance of the TCFD programme.</p>
Chief Executive Officer (CEO)	<p>The Group CEO receives and reviews a summary of risks, including environmental and forest risk, from each business segment at least annually. ABF's five business segments are Grocery, Agriculture, Sugar, Ingredients and Retail. In addition, material environmental and forest risks may be reported to the Group CEO via the Group Chief People and Performance Officer, and the Group Company Secretary.</p> <p>Otherwise, environmental and forest risks are incorporated into the group's standard risk processes. Where environmental and climate risks are considered material the Group CEO keeps the other Group directors fully informed of how the risks are being managed.</p>
Chief Financial Officer (CFO)	<p>ABF has implemented an enterprise-wide risk management system for which the Group Finance Director (equivalent title to Chief Financial Officer) is accountable to the board of directors. The Group Finance Director is a member of the Board. The CEO and Group Finance Director are accountable to the board for matters relating to risk. This includes keeping the Board informed of forest-related risks through the group's risk management procedures. Forest-related issues and potential financial implications are reviewed, monitored and escalated to the Board through this risk management system for which the Group Finance Director has responsibility.</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>Monitoring implementation and performance</p> <p>Monitoring progress towards corporate targets</p> <p>Overseeing acquisitions, mergers, and divestitures</p> <p>Overseeing major capital expenditures</p> <p>Reviewing and guiding annual budgets</p> <p>Reviewing and guiding risk management policies</p> <p>Reviewing and guiding strategy</p> <p>Reviewing innovation / R&amp;D priorities</p>	<p>The Board receives updates and provides views on TCFD- related matters, including climate-related issues. As part of an annual standing agenda item, the Board receives updates in February and September from the Group Corporate Responsibility Director and the Chief People and Performance Officer on climate, forests and environmental issues. As we continue with our sustainability activities, these updates will be expanded to include progress against climate-related and forest-related goals and metrics.</p> <p>In February 2022, the Director of Legal Services and Company Secretary, Group Corporate Responsibility Director and the Finance Project Director for ESG and TCFD Reporting presented an ESG update to the Board.</p> <p>Individual businesses may also include forest-related matters in their regular updates to the Board.</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**

We believe that members of the Board should collectively possess a diverse range of skills, expertise, industry knowledge, business and other experience necessary for the effective oversight of the Group.

In our 2022 Annual Report and Accounts (p.118) we published a director skill sets matrix which provides a snapshot of the diversity of skills of the Board, which includes environmental skills. Board members are appropriately informed, skilled and with a range of experiences from other roles to make informed decisions to create long-term value for our shareholders, business partners, employees and the communities and environments in which we operate. In addition, the Board has received specific briefings on climate change matters and on TCFD throughout the year, with external experts engaged to support our knowledge growth and TCFD implementation.

As demonstrated during our third ESG investor day, held in May 2022, members of our board possess knowledge and skills related to climate and forest-related risks and opportunities relevant to our businesses. This year we held our third ESG (environmental, social and governance) investor day in response to increasing requests from investors to understand more about what we do as a Group in respect of ESG matters. This third event focused on the most material environmental factors across a broad range of companies in the Group. We included an analysis of the most important environmental factors relevant to our businesses, including an overview of our TCFD analysis.

Investors had the opportunity to ask questions at the events and three subsequent events were held for banks, insurers and employees respectively, giving them the opportunity to ask questions which included those relating to forest-related issues. All the investor events, including the questions and answers, are open source and available on the ABF website.

**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
Other C-Suite Officer, please specify (Director of Legal Services and Company Secretary)	Managing forests-related acquisitions, mergers, and divestitures Monitoring progress against forests-related corporate targets Managing public policy engagement that may impact forests Managing value chain engagement on forests-related issues Assessing forests-related risks and opportunities Managing forests-related risks and opportunities	More frequently than quarterly	The Director of Legal Services and Company Secretary has overall accountability to the Chief Executive for corporate responsibility issues and acts as the focal point for communications to the Board and shareholders on corporate responsibility matters, including forest-related issues.
Other C-Suite Officer, please specify (Divisional CEOs)	Managing annual budgets relating to the implementation of forest-related policies and commitments Managing major capital and/or operational expenditures, related to low-impact forest products or services (including R&D) Integrating forests-related issues into business strategy Setting forests-related corporate targets Monitoring progress against forests-related corporate targets Managing public policy engagement that may impact forests Managing value chain engagement on forests-related issues Assessing forests-related risks and opportunities Managing forests-related risks and opportunities	Quarterly	Our divisional CEOs are responsible for managing the impacts of climate change, including forest-related issues, in their division, with the Chief Executive responsible for the impacts of climate change, including forest-related issues across the Group. The divisions and the Chief Executive, Finance Director, members of the Executive Committee and the Financial Controller hold quarterly reviews where any material climate-related or forest-related matters are raised.
Other C-Suite Officer, please specify (Chief People and Performance Officer)	Monitoring progress against forests-related corporate targets	More frequently than quarterly	The Chief People and Performance Officer, who reports to the Chief Executive, is responsible for measuring and reporting the environmental performance of our own operations.
Other C-Suite Officer, please specify (Group Corporate Responsibility Director)	Monitoring progress against forests-related corporate targets Managing public policy engagement that may impact forests Managing value chain engagement on forests-related issues Assessing forests-related risks and opportunities Managing forests-related risks and opportunities	Half-yearly	The Group Corporate Responsibility Director, who reports to the Director of Legal Services and Company Secretary, is responsible for monitoring climate-related and forest-related activities across the Group and for reviewing the robustness of external non-financial targets set by each of our businesses. The Group Corporate Responsibility Director leads the Corporate Responsibility Hub, which supports all our businesses on environmental issues and brings together all the professionals in our businesses working in these areas to share knowledge and best practice.

**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	In 21/22, ESG measures were included in both the personal performance targets for the short term incentive plan (STIP) and the discretionary framework for the long term incentive plan (LTIP). A narrative in relation to delivery against STIP personal performance measures in the year is set out on pages 142 and 143 of our annual report. A description of progress on ESG KPIs is set out on page 144 of our 2022 annual report.

**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	Chief Executive Officer (CEO)	Other, please specify (ESG issues)	From 2023, 15% of the Chief Executive short-term incentive target, equivalent to 30% of their base salary, will be linked to strategic, primarily ESG, measures designed to drive focus in this area. This is aligned to our increased focus on ESG KPIs. Whilst these changes will not come into effect until 2023, the review and decisions were made in 2022.	The incentive will be linked to the delivery of projects that will lead to progress against our top ESG priorities.
Non-monetary reward	No one is entitled to these incentives	<Not Applicable>	<Not Applicable>	

**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)  
 ESG-Insights-Responsible-Sourcing.pdf.downloadasset.pdf  
 ABF Annual Report 2022.pdf.downloadasset.pdf  
 ABF Responsibility Report 2022.pdf.downloadasset.pdf  
 ESG-Insights-Governance.pdf.downloadasset.pdf  
 ABF-2022-TCFD-Report.pdf.downloadasset.pdf

**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**

**Content**

Other, please specify (Environmental Policy & Primark's Wood and Wood-Derived Fibre Policy)

**Document attachment**

Y  
 ABF046\_Environment-Policy.pdf  
 Primark-Wood-and-Wood-Fibre-Policy-2022.pdf

**Please explain**

The environmental performance of our businesses is reported regularly to, and reviewed by, the board. The responsibility for achieving compliance with this policy is devolved to the chief executive or managing director of each of our businesses. Each business has nominated a director with specific responsibility for environmental matters.

Primark published a Wood and Wood-Derived Fibre Policy for the responsible sourcing of these materials. This commits Primark to protect the world's ancient and endangered forests by applying circular design principles, procuring responsibly and prioritising Next Generation Solutions in the future. This new policy also pushes Primark to purchase more man-made cellulosic fibre products made from innovative fibre sources.

According to the Policy, Wood-Derived Materials must NOT:

- Derive from unknown sources, or timber that has been illegally harvested or traded,
- Originate from wood harvested from Ancient or Endangered Forests such as the Canadian and Russian Boreal Forests, Coastal Temperate Rainforests; tropical forests and peatlands of Indonesia, the Amazon, and West Africa,
- Originate from endangered species habitat,
- Originate from wood harvested in violation of traditional and civil rights,
- Originate from wood harvested in contravention of First Nations/tribal/indigenous peoples' and community rights,
- Originate from wood harvested in forests where high conservation values are threatened,
- Originate from wood harvested in forests which have converted to plantations or non-forest use post-1994,
- Originate from wood harvested from forests that contain species that have been genetically modified.

Moreover, according to the policy:

- Materials should be certified by a recognised forest management certification scheme, preferably FSC, if virgin materials are being used,
- Man Made cellulosic fibres should be purchased from fibre producers with a Canopy green shirt Hot Button ranking rating. Primark encourage the exploration and assessment of fibres, paper and card made from agricultural residues or postconsumer waste recycled content.

Suppliers of wood and wood-derived fibre products are expected to provide evidence of compliance to this policy (legal, responsible sourcing and sustainability requirements) by submitting appropriate documentation prior to product shipment.

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
Timber products	Yes
Palm oil	Yes
Soy	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?**

- New York Declaration on Forests
- Soy Moratorium

F4.6b

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

**Forest risk commodity**

Timber products

**Criteria**

- Avoidance of negative impacts on threatened and protected species and habitats
- No conversion of High Conservation Value areas
- 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
- Restricting the sourcing and/or trade of forest risk commodities to credible certified sources

**Operational coverage**

Selected facilities, businesses or geographies only

**% of total production/ consumption covered by commitment**

<1%

**Cutoff date**

No cutoff date

**Forest risk countries/areas that the cutoff date applies to**

Please select

**Reason for selecting cutoff date**

Please select

**Commitment target date**

2021-25

**Please explain**

Our Grocery Group businesses support the principles of the New York Declaration on Forests and of SDG 15 (Life on Land) and recognises that deforestation and the loss of High Conservation Value Areas (HCVA) caused by human activities and climate change presents real challenges both now and into the future.

They understand that without meaningful changes in the way that organisations source raw materials it will negatively impact the lives and livelihoods of millions of people. Forests are vitally important for sustaining life and livelihoods and play a major role in the fight against climate change. We are committed to sustainable sourcing of our key commodities and where possible, we will use our influence to drive positive change.

As an example, specifically on Paper & Board for our Westmill Foods business, these will be sourced from suppliers that meet the requirements provided by the Forestry Stewardship Council (FSC), and where this is not available, the Programme for the Endorsement of Forest Certification (PEFC). 95% of our Paper & Board is either FSC certified or from other sustainable practices is currently sourced this way and we will make this 100% 2025. For FSC product, we are working with our packaging suppliers to ensure that recycled content is included in the paper and board we buy wherever possible. All virgin paper and board materials certified or uncertified will be sourced from sustainably managed temperate forests, with chain of custody proof provided by the supplier.

Primark joined forces with not-for-profit environmental organisation Canopy as part of our ambition to protect the planet and conserve the world's most vital forests through more responsible sourcing of fibres and sustainable manufacturing. The new partnership will see Primark work with Canopy and other fashion brands through the CanopyStyle initiative, which aims to transform fashion supply chains away from forests and bring lower impact fabric alternatives to customers. Primark have also joined Canopy's Pack4Good initiative, which is working to ensure companies move away from forests to use more sustainable, low impact paper packaging options.

As part of our commitment to reduce our environmental impact and protect our planet, Primark recently published its policy for the responsible sourcing of wood and wood-derived fibre. This commits Primark to protect the world's forests by applying circular design principles, procuring responsibly and prioritizing Next Generation Solutions. The new policy also requires the business to purchase man-made cellulosic fibre products made from innovative fibre sources and to develop a 2030 sourcing target. Primark will also reduce its reliance on 'virgin' paper and packaging and improve efficiencies to reduce paper waste.

**Forest risk commodity**

Palm oil

**Criteria**

No conversion of High Conservation Value areas  
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  
Restricting the sourcing and/or trade of forest risk commodities to credible certified sources

**Operational coverage**

Selected facilities, businesses or geographies only

**% of total production/ consumption covered by commitment**

<1%

**Cutoff date**

No cutoff date

**Forest risk countries/areas that the cutoff date applies to**

Please select

**Reason for selecting cutoff date**

Please select

**Commitment target date**

<2017

**Please explain**

Our Grocery Group businesses support the principles of the New York Declaration on Forests and of SDG 15 (Life on Land) and recognises that deforestation and the loss of High Conservation Value Areas (HCVA) caused by human activities and climate change presents real challenges both now and into the future.

They understand that without meaningful changes in the way that organisations source raw materials it will negatively impact the lives and livelihoods of millions of people. Forests are vitally important for sustaining life and livelihoods and play a major role in the fight against climate change. We are committed to sustainable sourcing of our key commodities and where possible, we will use our influence to drive positive change.

AB Agri are committed to playing their part in collaborating across their industry to enable it to achieve zero deforestation for its soy and palm usage. They will eliminate deforestation from the soy and palm supply chains by 2025. AB Agri will work across areas of its business, within all geographies, and establish implementation plans to achieve this aspiration. AB Agri's deforestation statement related to their forest-commodities is available via the link below:

<https://www.abagri.com/ab-agri-position-statement-deforestation>

**Forest risk commodity**

Soy

**Criteria**

No conversion of High Conservation Value areas  
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  
Restricting the sourcing and/or trade of forest risk commodities to credible certified sources

**Operational coverage**

Selected facilities, businesses or geographies only

**% of total production/ consumption covered by commitment**

<1%

**Cutoff date**

No cutoff date

**Forest risk countries/areas that the cutoff date applies to**

Please select

**Reason for selecting cutoff date**

Please select

**Commitment target date**

No target date

**Please explain**

Our Grocery Group businesses support the principles of the New York Declaration on Forests and of SDG 15 (Life on Land) and recognises that deforestation and the loss of High Conservation Value Areas (HCVA) caused by human activities and climate change presents real challenges both now and into the future.

They understand that without meaningful changes in the way that organisations source raw materials it will negatively impact the lives and livelihoods of millions of people. Forests are vitally important for sustaining life and livelihoods and play a major role in the fight against climate change. We are committed to sustainable sourcing of our key commodities and where possible, we will use our influence to drive positive change.

AB Agri are committed to playing their part in collaborating across their industry to enable it to achieve zero deforestation for its soy and palm usage. They will eliminate deforestation from the soy and palm supply chains by 2025. AB Agri will work across areas of its business, within all geographies, and establish implementation plans to achieve this aspiration. AB Agri's deforestation statement related to their forest-commodities is available via the link below:

<https://www.abagri.com/ab-agri-position-statement-deforestation>

## F5. Business strategy

---

### F5.1

---

**(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	No, forests-related related issues were reviewed but not considered as strategically relevant/significant	21-30	We are a company which thinks long term, invests consistently in its assets and finances itself conservatively. Long-term horizons are harder to predict and therefore manage but nonetheless, our businesses consider the long-term future sustainability of their business model for example, availability of raw ingredients, availability of natural resources and changes in consumer behaviour so they are prepared to adapt and react to these changes if necessary.
Strategy for long-term objectives	No, forests-related related issues were reviewed but not considered as strategically relevant/significant	21-30	We are a company which thinks long term, invests consistently in its assets and finances itself conservatively. Long-term horizons are harder to predict and therefore manage but nonetheless, our businesses consider the long-term future sustainability of their business model for example, availability of raw ingredients, availability of natural resources and changes in consumer behaviour so they are prepared to adapt and react to these changes if necessary.
Financial planning	No, forests-related related issues were reviewed but not considered as strategically relevant/significant	21-30	We are a company which thinks long term, invests consistently in its assets and finances itself conservatively. Long-term horizons are harder to predict and therefore manage but nonetheless, our businesses consider the long-term future sustainability of their business model for example, availability of raw ingredients, availability of natural resources and changes in consumer behaviour so they are prepared to adapt and react to these changes if necessary.

## 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**

2010

**Target coverage**

Company-wide

**Target category**

Third-party certification

**Metric**

% of volume third-party certified

**Traceability point**

<Not Applicable>

**Third-party certification scheme**

RSPO Identity Preserved

RSPO Segregated

RSPO Mass Balance

RSPO Book and Claim

**Base year**

2006

**Base year figure**

0

**Target year**

2022

**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?**

Not linked to specific commitment

**Please explain**

ABF has been a member of the Roundtable for Sustainable Palm Oil (RSPO) since 2010, with some subsidiary companies holding membership from 2006. We have numerous businesses who have secured RSPO Supply Chain Certification for their facilities and are therefore using sustainably certified input materials.

The majority of palm related consumption within ABF comes through palm derivatives or products containing palm related products at 71% of our group consumption of all palm input. Where the consumption of these palm derivatives cannot be supplied with physically certified material, due to the complexity of the supply chains involved, ABF committed to cover such consumption by Book & Claim to support the production of sustainable palm oil. In 2015, ABF first covered 100% of non-physically certified material via the Book & Claim supply chain option. This has been repeated year on year for all palm related consumption since 2015.

We have gradually increased the percentage of physically certified sustainable palm over the years to 37% of our annual consumption now being supplied as RSPO segregated or RSPO mass balance

inputs. This progress has meant that 100% of the palm input used across Europe for all our Consumer Goods Manufacturing businesses is sourced via physically certified sustainable inputs. Our challenge remains in stimulating demand for physically certified palm inputs in our animal feed businesses and in particular geographies where sustainable credentials are not a defined requirement from our customer base.

In addition to the progress detailed above, ABF now has 35 individual facilities that has achieved RSPO Supply Chain Certification for the supply of physical certified sustainable palm products across numerous geographies from UK, Europe, Australia, New Zealand, Thailand, China, Brazil and USA.

---

**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	Yes	Please select	This information can be accessed from suppliers though is not necessarily embedded into a formally stipulated procedure and maintained across the ABF group. In many cases, details such as material country of origin are known due to the detail available from product specifications and vendor audit checks. In the case of paper, businesses may stipulate the brand they require as part of their buying specification in which case the Tier 2 supply chain is known. In some circumstances and for certain supply chains, we have visibility to mill and forest level information but this is not available across all sources.	Not applicable	<Not Applicable>
Palm oil	Yes	Please select	This information can be accessed from suppliers though is not necessarily embedded into a formally stipulated procedure and maintained across the ABF group. In many cases, details such as material country of origin are known due to the detail available from product specifications and vendor audit checks.	Not applicable	<Not Applicable>
Cattle products	<Not Applicable >	<Not Applicable >	<Not Applicable>	<Not Applicable>	<Not Applicable>
Soy	Yes	Please select	This information can be accessed from suppliers though is not necessarily embedded into a formally stipulated procedure and maintained across the ABF group. In many cases, details such as material country of origin are known due to the detail available from product specifications and vendor audit checks. In some circumstances, we have visibility to farm level information but this is not available across all sources.	Country/geographical area	99.9% of AB Agri's soy consumption can be linked back to countries of origin (in some cases regions/states). The country breakdown is as follows: Brazil 42% Argentina 29% USA 19% Paraguay 5% Canada 4% Other countries <0.4%  Although we are not disclosing our soy consumption volume, AB Agri has committed to source 100% zero deforestation soy and palm by 2025. As an active member of the UK Roundtable on Sustainable Soya, the company supports its customers to meet the growing demands for livestock products produced using responsibly sourced ingredients. Its approach focuses on: • Metrics: ensuring feed ingredient decisions are based on sound environmental evidence. AB Agri helped to create the EU Feed Product Environmental Footprint Category Rules (PEFCR), for which it conducted one of five pilot projects, and the European Feed Manufacturers' Federation (FEFAC) database of environmental impact data for ingredients, now being used by the European Commission; • Collaboration: actively working with suppliers, peers, customers and retailers to benchmark soya supplies, and use of more sustainably sourced materials; and • Innovation: developing cost-effective, responsibly produced alternatives to soya such as NovaPro, a rapeseed-based protein for dairy/beef livestock, and Protocell, a yeast-based protein derived from cereal processing.  Currently, 89% of the soya meal AB Agri buys in the UK for its ABN feed mills meets the FEFAC benchmark for responsibly sourced soya schemes, which AB Agri was instrumental in establishing.  Other business segments sourcing soy include our Ingredients and Grocery segments. Within Ingredients, AB Mauri UK has BM Trada Responsibly Sourced accreditation ensuring sources are certified farms dedicated to soy production (currently Canada - Ontario & UK).  Our Allied Bakeries business uses soya flour sourced from Europe & Canada - not purchased from growers using deforested land.
Other - Rubber	<Not Applicable >	<Not Applicable >	<Not Applicable>	<Not Applicable>	<Not Applicable>
Other - Cocoa	<Not Applicable >	<Not Applicable >	<Not Applicable>	<Not Applicable>	<Not Applicable>
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
Timber products	Country	Please select	50
Palm oil	Country	Honduras Indonesia Liberia Malaysia Papua New Guinea Thailand	90
Soy	Country	Argentina Brazil Canada Paraguay United Kingdom of Great Britain and Northern Ireland United States of America	99.9

**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	Yes	
Palm oil	Yes	100
Cattle products	<Not Applicable>	<Not Applicable>
Soy	Yes	
Other - Rubber	<Not Applicable>	<Not Applicable>
Other - Cocoa	<Not Applicable>	<Not Applicable>
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**

Timber products

**Third-party certification scheme**

FSC Chain of Custody

**Chain-of-custody model used**

<Not Applicable>

**% of total production/consumption volume certified**

**Form of commodity**

Primary packaging  
Secondary packaging  
Tertiary packaging  
Cellulose-based textile fiber

**Volume of production/ consumption certified**

**Metric for volume**

Please select

**Is this certified by more than one scheme?**

Please select

**Is embedded soy certified through this scheme?**

Please select

**Please explain**

A number of our businesses buy FSC certified packaging. No specific engagement activity beyond this. However, this is managed at a business unit level and volumes are not reported or collated centrally.

As an example, our business The Silver Spoon Company uses FSC for their bagged products - Silver Spoon Sugar and Allinson flour come in FSC certified packaging, amounting to 1200 tonnes of paper each year. They have committed to sourcing all the paper packaging for their granulated and caster sugar from FSC certified sources. Silver Spoon uses 700 tonnes of paper packaging for their sugar every year, and their sister company Allinson Flour uses 500 tonnes of paper packaging, also all certified. This equates over 2 million bags of sugar and 600,000 bags of flour. At their Bury St. Edmunds factory, one of these sugar bags is processed every 0.5 seconds. Every company that makes the commitment to sustainable forestry is making progress against deforestation and illegal logging. FSC certified forests are managed using strict environmental and social criteria including regulations on diverse impacts such as soil protection, consultation of local people, and wildlife protection. Over 80% of the paper for Silver Spoon and Allinson Flour comes from forests in Sweden, the rest from other countries in the Scandinavian and Baltic regions. These forests are vast and are home to unique wildlife and are carefully managed to FSC standards.

Primary packaging in Primark, such as card hangers, require FSC certification and where possible they contain 100% recycled content and our bags are 100% FSC certified and 100% recycled content specification.

Our Westmill Foods business reports using FSC certified inputs for 95% of its paper packaging requirements, with the goal of realising 100% FSC input by the end of 2025.

---

**Forest risk commodity**

Palm oil

**Third-party certification scheme**

RSPO (any type)

**Chain-of-custody model used**

Mass balance

**% of total production/consumption volume certified**

100

**Form of commodity**

Refined palm oil

Palm oil derivatives

Palm kernel oil derivatives

**Volume of production/ consumption certified**

43069

**Metric for volume**

Metric tons

**Is this certified by more than one scheme?**

Please select

**Is embedded soy certified through this scheme?**

Please select

**Please explain**

ABF has been a member of the Roundtable for Sustainable Palm Oil (RSPO) since 2010, with some subsidiary companies holding membership from 2006. We have numerous businesses who have secured RSPO Supply Chain Certification for their facilities and are therefore using sustainably certified input materials.

The majority of palm related consumption within ABF comes through palm derivatives or products containing palm related products at 71% of our group consumption of all palm input. Where the consumption of these palm derivatives cannot be supplied with physically certified material, due to the complexity of the supply chains involved, ABF committed to cover such consumption by Book & Claim to support the production of sustainable palm oil. In 2015, ABF first covered 100% of non-physically certified material via the Book & Claim supply chain option. This has been repeated year on year for all palm related consumption since 2015.

We have gradually increased the percentage of physically certified sustainable palm over the years to 37% of our annual consumption now being supplied as RSPO segregated or RSPO mass balance

inputs. This progress has meant that 100% of the palm input used across Europe for all our Consumer Goods Manufacturing businesses is sourced via physically certified sustainable inputs. Our challenge remains in stimulating demand for physically certified palm inputs in our animal feed businesses and in particular geographies where sustainable credentials are not a defined requirement from our customer base.

In addition to the progress detailed above, ABF now has 35 individual facilities that has achieved RSPO Supply Chain Certification for the supply of physical certified sustainable palm products across numerous geographies from UK, Europe, Australia, New Zealand, Thailand, China, Brazil and USA.

---

**Forest risk commodity**

Soy

**Third-party certification scheme**

Other, please specify (FEFAC Soy Sourcing Guidelines &amp; BM Trada Sustainable Soy)

**Chain-of-custody model used**

Not applicable

**% of total production/consumption volume certified****Form of commodity**

Soy bean meal

Soy derivatives

**Volume of production/ consumption certified****Metric for volume**

Please select

**Is this certified by more than one scheme?**

Yes

**Is embedded soy certified through this scheme?**

Please select

**Please explain**

AB Agri supports sustainable production of soya for use in animal feeding stuffs. AB Agri currently procures a significant volume of responsibly sourced soya meal and will endeavour to increase this volume whilst working with our suppliers and customers to ensure that the supply chain is viable. Of the soya meal consumed in the ABN feed mills (the largest share of AB Agri's usage) 89% is now responsibly sourced.

As a globally traded commodity the increased demand for soy has impacted both the environment and the communities in which the crop is grown. One of the first multi-stakeholder groups committed to increasing the availability of responsibly produced soy was the Round Table on Responsible Soy. AB Agri had been an active member of the RTRS since 2010, although more recently stepped away to acknowledge that there are a number of well-run schemes available. As a key member of both the Agricultural Industries Confederation (AIC) and the European Feed Compounders Association (FEFAC) we are directly involved in designing mass market solutions for sourcing responsible soy with the introduction of the FEFAC Soy Sourcing Guidelines. The FEFAC Guidelines offer an achievable model that encourages producers to continually improve and validate their sustainability credentials, thereby improving the understanding of sustainable soy imported into Europe. Through continued active membership of the FEFAC Sustainability Committee, AB Agri has contributed to the first revision of these FEFAC Soya Sourcing Guidelines whereby some previous desired criteria have become required and new additional desired criteria have been introduced. There is now also transparency as to which schemes can be considered zero deforestation from stated cut off dates. Our staff members contribute as active members of the AIC Sustainability Committee. AB Agri is also a member of the government backed multi-stakeholder UK Soya Round Table and its Steering Group. The work of this group has contributed to a significant increase in the requirement for responsibly sourced soya in the UK market which is still growing.

AB Mauri UK has maintained its 'BM Trada Responsibly Sourced' accreditation and worked to explore local sources of sustainable soy supply - including a new source of soy supply in the UK.

**Forest risk commodity**

Timber products

**Third-party certification scheme**

PEFC (any type)

**Chain-of-custody model used**

<Not Applicable>

**% of total production/consumption volume certified**

**Form of commodity**

Paper  
 Primary packaging  
 Secondary packaging  
 Tertiary packaging  
 Cellulose-based textile fiber

**Volume of production/ consumption certified**

**Metric for volume**

Please select

**Is this certified by more than one scheme?**

Yes

**Is embedded soy certified through this scheme?**

Please select

**Please explain**

A number of our businesses buy PEFC certified packaging. No specific engagement activity beyond this. However, this is managed at a business unit level and volumes are not reported or collated centrally. As an example, our seed technology company Germains - sources wood flour which is PEFC certified.

**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	Yes, we have a system in place, but for other commitments	<Not Applicable>
Palm oil	Yes, we have a system in place, but for other commitments	<Not Applicable>
Cattle products	<Not Applicable>	<Not Applicable>
Soy	Yes, we have a system in place, but for other commitments	<Not Applicable>
Other - Rubber	<Not Applicable>	<Not Applicable>
Other - Cocoa	<Not Applicable>	<Not Applicable>
Other - Coffee	<Not Applicable>	<Not Applicable>

**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	Yes, from suppliers	<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	<Not Applicable>	<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.**

**Timber products**

**Procedure to ensure legal compliance**

We expect and commit our suppliers to meet all local legislation requirements as key to ongoing supply.

**Country/Area of origin**

**Law and/or mandatory standard(s)**

General assessment of legal compliance

**Comment**

In the case of timber or paper packaging, some of our businesses have formal sourcing policies in place incorporating full chain of custody while others have as yet no formal policies in place specific to this particular commodity due to risk perception and/or assessment. In the latter however, tier one suppliers are audited and approved in line with company supplier approval guidelines including acceptance to ABF's Supplier Code of Conduct which promotes responsible stewardship for the environment. Our Supplier Code of Conduct is designed to ensure suppliers, representatives and all with whom we deal, adhere to our values and standards. ABF encourages operating practices, farming practices and agricultural production systems that are sustainable. Our expectations are for supplier and representatives to continually strive towards improving the efficiency and sustainability of their operations. Where supply chains are at risk, our businesses work directly with them to implement programmes and procedures to strengthen them.

**Palm oil**

**Procedure to ensure legal compliance**

We expect and commit our suppliers to meet all local legislation requirements as key to ongoing supply.

**Country/Area of origin**

**Law and/or mandatory standard(s)**

General assessment of legal compliance

**Comment**

Our Supplier Code of Conduct is designed to ensure suppliers, representatives and all with whom we deal, adhere to our values and standards. ABF encourages operating practices, farming practices and agricultural production systems that are sustainable. Our expectations are for supplier and representatives to continually strive towards improving the efficiency and sustainability of their operations. Where supply chains are at risk, our businesses work directly with them to implement programmes and procedures to strengthen them.

**Soy**

**Procedure to ensure legal compliance**

We expect and commit our suppliers to meet all local legislation requirements as key to ongoing supply.

**Country/Area of origin**

**Law and/or mandatory standard(s)**

General assessment of legal compliance

**Comment**

Our Supplier Code of Conduct is designed to ensure suppliers, representatives and all with whom we deal, adhere to our values and standards. ABF encourages operating practices, farming practices and agricultural production systems that are sustainable. Our expectations are for supplier and representatives to continually strive towards improving the efficiency and sustainability of their operations. Where supply chains are at risk, our businesses work directly with them to implement programmes and procedures to strengthen them.

**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>	The nature of our supply chain for paper packaging is that our relationships are with converters and selected mills. We are not operating or interacting with smallholders managing forest resources due to low level of materiality and impact we have within the global timber product supply chain.
Palm oil	Not applicable	<Not Applicable>	<Not Applicable>	<Not Applicable>	The nature of our supply chain for palm products is our relationships are with processors or ingredient manufacturers. We are not operating or interacting with smallholders who own small concessions or land on which palm is cultivated due to low level of materiality and impact we have within the global palm supply chain.
Cattle products	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Soy	Not applicable	<Not Applicable>	<Not Applicable>	<Not Applicable>	The nature of our supply chain for soy products is our relationships are with primarily processors or ingredient manufacturers due to low level of materiality and impact we have within the global soy supply chain. Although we deal in isolated cases with farmers, this is a very small proportion of consumption and is centred in North America and the United Kingdom.
Other - Rubber	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Other - Cocoa	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
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**

Timber products

**Are you working with direct suppliers?**

Yes, working with direct suppliers

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

Other, please specify (Encouraging certification &amp; optimisation)

**Type of engagement**

Please select

**Details of engagement**

&lt;Not Applicable&gt;

**Description of engagement**

In the case of timber or paper packaging, some of our businesses have formal sourcing policies in place incorporating full chain of custody while others have as yet no formal policies in place specific to this particular commodity due to risk perception and/or assessment. In the latter however, tier one suppliers are approved in line with company supplier approval guidelines including acceptance to ABF's Supplier Code of Conduct which promotes responsible stewardship for the environment. Primark published a Wood and Wood-Derived Fibre Policy for the responsible sourcing of these materials, applying circular design principles, procuring responsibly and prioritising Next Generation Solutions in the future. This new policy also pushes Primark to purchase more man-made cellulosic fibre products made from innovative fibre sources. Suppliers of wood and wood-derived fibre products are expected to provide evidence of compliance to this policy (legal, responsible sourcing and sustainability requirements) by submitting appropriate documentation prior to product shipment.

Primark's Packaging Optimisation Programme began in 2018 and has contributed to a significant reduction in CO2 emissions across its whole supply chain as a result of less packaging being produced, transported and processed as waste. Primark, in partnership with the packaging optimisation company PAC-D, has developed a programme to train its suppliers' factories to accurately measure products and efficiently package them into shipping cartons. To make the most impact, Primark started by training its largest suppliers, whose factories products make up 75% of Primark's inbound carton volume, but in the past year has extended this to circa. 90% of inbound volume. Since the programme was launched late in 2018, it has contributed to a 3.9% reduction (over 280,000 cubic metres) in packaging volume shipped and received, and has created a 4% reduction (6.79 million square metres) of corrugate material being produced, shipped and recycled. Primark continues to roll out this programme to more suppliers, and is now looking in detail at subtle changes to shipping carton specifications, to further reduce material usage. For example, from September 2023, product sourced from Bangladesh origin will only be accepted in 3-ply cartons, removing the option for 5-ply corrugate material to be used

**% of suppliers engaged by procurement spend covered by engagement****Explain the impact of your engagement on the selected action****Is this engagement helping your suppliers engage with their suppliers on the selected action?**

Please select

**Does this engagement contribute to achieving a reported target?**

Please select

**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**

Other, please specify (Encouraging certification)

**Type of engagement**

Capacity building

**Details of engagement**

Disseminating technical materials

Support suppliers to develop public time-bound action plans with clear milestones

**Description of engagement**

ABF has been a member of the Roundtable for Sustainable Palm Oil (RSPO) since 2010, with some subsidiary companies holding membership from 2006. We have numerous businesses who have secured RSPO Supply Chain Certification for their facilities and are therefore using sustainably certified input materials.

The majority of palm related consumption within ABF comes through palm derivatives or products containing palm related products at 71% of our group consumption of all palm input. Where the consumption of these palm derivatives cannot be supplied with physically certified material, due to the complexity of the supply chains involved, ABF committed to cover such consumption by Book & Claim to support the production of sustainable palm oil. In 2015, ABF first covered 100% of non-physically certified material via the Book & Claim supply chain option. This has been repeated year on year for all palm related consumption since 2015.

We have gradually increased the percentage of physically certified sustainable palm over the years to 37% of our annual consumption now being supplied as RSPO segregated or RSPO mass balance

inputs. This progress has meant that 100% of the palm input used across Europe for all our Consumer Goods Manufacturing businesses is sourced via physically certified sustainable inputs. Our challenge remains in stimulating demand for physically certified palm inputs in our animal feed businesses and in particular geographies where sustainable credentials are not a defined requirement from our customer base.

In addition to the progress detailed above, ABF now has 35 individual facilities that has achieved RSPO Supply Chain Certification for the supply of physical certified sustainable palm products across numerous geographies from UK, Europe, Australia, New Zealand, Thailand, China, Brazil and USA.

**% of suppliers engaged by procurement spend covered by engagement****Explain the impact of your engagement on the selected action**

Increasing the percentage of palm inputs that are physically certified versus requiring book &amp; claim credits.

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

Yes

**Does this engagement contribute to achieving a reported target?**

Please select

**Forest risk commodity**

Soy

**Are you working with direct suppliers?**

Yes, working with direct suppliers

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

Other, please specify (Encouraging certification)

**Type of engagement**

Capacity building

**Details of engagement**

Disseminating technical materials

Support suppliers to develop public time-bound action plans with clear milestones

**Description of engagement**

AB Agri supports sustainable production of soya for use in animal feeding stuffs. AB Agri currently procures a significant volume of responsibly sourced soya meal and will endeavour to increase this volume whilst working with our suppliers and customers to ensure that the supply chain is viable. Of the soya meal consumed in the ABN feed mills (the largest share of AB Agri's usage) 89% is now responsibly sourced.

**% of suppliers engaged by procurement spend covered by engagement**

**Explain the impact of your engagement on the selected action**

Increasing the % of responsibly sourced soy.

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

Yes

**Does this engagement contribute to achieving a reported target?**

Please select

---

**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**

Timber products

**Are you working beyond first tier?**

Yes, working beyond first tier

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

Other, please specify

**Type of engagement**

Supply chain mapping

**Details of engagement**

On-site meetings with indirect suppliers

**Description of engagement**

In some businesses, ABF maintains direct commercial relationships with paper mills which offers us ongoing security of supply and insight into our supply chain. Some mills manage their own forests and re-use 100% of their waste products

**Explain the impact of your engagement on the selected action**

**Does this engagement contribute to achieving a reported target?**

Please select

---

**Forest risk commodity**

Palm oil

**Are you working beyond first tier?**

Not applicable

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

<Not Applicable>

**Type of engagement**

<Not Applicable>

**Details of engagement**

<Not Applicable>

**Description of engagement**

ABF is not a large consumer of palm-based input - with the vast majority of our consumption coming from palm derivatives or products containing palm as an ingredient. Therefore, our scale and influence up the supply chain is limited by the small volumes consumed.

**Explain the impact of your engagement on the selected action**

<Not Applicable>

**Does this engagement contribute to achieving a reported target?**

<Not Applicable>

---

**Forest risk commodity**

Soy

**Are you working beyond first tier?**

---

Yes, working beyond first tier

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

Other, please specify

**Type of engagement**

Capacity building

**Details of engagement**

Disseminating technical materials

**Description of engagement**

AB Agri supports sustainable production of soya for use in animal feeding stuffs. AB Agri currently procures a significant volume of responsibly sourced soya meal and will endeavour to increase this volume whilst working with our suppliers and customers to ensure that the supply chain is viable. Of the soya meal consumed in the ABN feed mills (the largest share of AB Agri's usage) 89% is now responsibly sourced.

As a globally traded commodity the increased demand for soy has impacted both the environment and the communities in which the crop is grown. One of the first multi-stakeholder groups committed to increasing the availability of responsibly produced soy was the Round Table on Responsible Soy. AB Agri had been an active member of the RTRS since 2010, although more recently stepped away to acknowledge that there are a number of well-run schemes available. As a key member of both the Agricultural Industries Confederation (AIC) and the European Feed Compounders Association (FEFAC) we are directly involved in designing mass market solutions for sourcing responsible soy with the introduction of the FEFAC Soy Sourcing Guidelines. The FEFAC Guidelines offer an achievable model that encourages producers to continually improve and validate their sustainability credentials, thereby improving the understanding of sustainable soy imported into Europe. Through continued active membership of the FEFAC Sustainability Committee, AB Agri has contributed to the first revision of these FEFAC Soya Sourcing Guidelines whereby some previous desired criteria have become required and new additional desired criteria have been introduced. There is now also transparency as to which schemes can be considered zero deforestation from stated cut off dates. Our staff members contribute as active members of the AIC Sustainability Committee. AB Agri is also a member of the government backed multi-stakeholder UK Soya Round Table and its Steering Group. The work of this group has contributed to a significant increase in the requirement for responsibly sourced soya in the UK market which is still growing.

AB Mauri UK has maintained its 'BM Trada Responsibly Sourced' accreditation and worked to explore local sources of sustainable soy supply - including a new source of soy supply in the UK.

**Explain the impact of your engagement on the selected action**

**Does this engagement contribute to achieving a reported target?**

Please select

**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	No, we do not engage in landscape/jurisdictional approaches, and we do not plan to within the next two years	Important, but not an immediate priority	While landscape and jurisdictional level approaches are considered important, this is not a current business priority. We recognise this will require significant resource to collaborate with other stakeholders and will need careful planning.

**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**

Please select

**Subnational area**

Please select

**Initiatives**

Roundtable on Sustainable Palm Oil (RSPO)

**Please explain**

ABF has been a member of the Roundtable for Sustainable Palm Oil (RSPO) since 2010, with some subsidiary companies holding membership from 2006. We have numerous businesses who have secured RSPO Supply Chain Certification for their facilities and are therefore using sustainably certified input materials. The majority of palm related consumption within ABF comes through palm derivatives or products containing palm related products at 71% of our group consumption of all palm input. Where the consumption of these palm derivatives cannot be supplied with physically certified material, due to the complexity of the supply chains involved, ABF committed to cover such consumption by Book & Claim to support the production of sustainable palm oil. In 2015, ABF first covered 100% of non-physically certified material via the Book & Claim supply chain option. This has been repeated year on year for all palm related consumption since 2015. We have gradually increased the percentage of physically certified sustainable palm over the years to 37% of our annual consumption now being supplied as RSPO segregated or RSPO mass balance inputs. This progress has meant that 100% of the palm input used across Europe for all our Consumer Goods Manufacturing businesses is sourced via physically certified sustainable inputs. Our challenge remains in stimulating demand for physically certified palm inputs in our animal feed businesses and in particular geographies where

sustainable credentials are not a defined requirement from our customer base.

In addition to the progress detailed above, ABF now has 35 individual facilities that has achieved RSPO Supply Chain Certification for the supply of physical certified sustainable palm products across numerous geographies from UK, Europe, Australia, New Zealand, Thailand, China, Brazil and USA.

---

**Forest risk commodity**

Soy

**Do you participate in activities/initiatives?**

Yes

**Activities**

Involved in multi-partnership or stakeholder initiatives

**Country/Area**

Please select

**Subnational area**

Please select

**Initiatives**

UK Roundtable on Sustainable Soy

Other, please specify (FEFAC, AIC Sustainability Committee & BM Trada Sustainably Sourced Soy)

**Please explain**

AB Agri supports sustainable production of soya for use in animal feeding stuffs. AB Agri currently procures a significant volume of responsibly sourced soya meal and will endeavour to increase this volume whilst working with our suppliers and customers to ensure that the supply chain is viable. Of the soya meal consumed in the ABN feed mills (the largest share of AB Agri's usage) 89% is now responsibly sourced.

As a globally traded commodity the increased demand for soy has impacted both the environment and the communities in which the crop is grown. One of the first multi-stakeholder groups committed to increasing the availability of responsibly produced soy was the Round Table on Responsible Soy. AB Agri had been an active member of the RTRS since 2010, although more recently stepped away to acknowledge that there are a number of well-run schemes available. As a key member of both the Agricultural Industries Confederation (AIC) and the European Feed Compounders Association (FEFAC) we are directly involved in designing mass market solutions for sourcing responsible soy with the introduction of the FEFAC Soy Sourcing Guidelines. The FEFAC Guidelines offer an achievable model that encourages producers to continually improve and validate their sustainability credentials, thereby improving the understanding of sustainable soy imported into Europe. Through continued active membership of the FEFAC Sustainability Committee, AB Agri has contributed to the first revision of these FEFAC Soya Sourcing Guidelines whereby some previous desired criteria have become required and new additional desired criteria have been introduced. There is now also transparency as to which schemes can be considered zero deforestation from stated cut off dates. Our staff members contribute as active members of the AIC Sustainability Committee. AB Agri is also a member of the government backed multi-stakeholder UK Soya Round Table and its Steering Group. The work of this group has contributed to a significant increase in the requirement for responsibly sourced soya in the UK market which is still growing.

AB Mauri UK has maintained its 'BM Trada Responsibly Sourced' accreditation and worked to explore local sources of sustainable soy supply - including a new source of soy supply in the UK.

---

**Forest risk commodity**

Timber products

**Do you participate in activities/initiatives?**

Yes

**Activities**

Involved in multi-partnership or stakeholder initiatives

**Country/Area**

Please select

**Subnational area**

Please select

**Initiatives**

Other, please specify (CanopyStyle Initiative)

**Please explain**

In April 2022, Primark joined forces with Canopy. The new partnership will see Primark work alongside other fashion brands through the CanopyStyle initiative, which aims to transform fashion supply chains away from using ancient and endangered forest material and bring lower impact fabric alternatives to customers. Primark has also joined Canopy's Pack4Good initiative, which is working to ensure companies use more sustainable forest friendly, lower impact, recycled and alternative fibre paper packaging options.

---

**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**

Agroforestry

**Expected benefits of project**

Contribution to net zero goals  
Creation of green jobs and sustainable livelihoods  
Further transformative change through sharing of project design, implementation and lessons learnt

**Is this project originating any carbon credits?**

No

**Description of project**

Farming communities are increasingly on the frontline of climate change and related environmental challenges, like water scarcity and poor soil health. In the Alta Verapaz region of Guatemala, Twinings are working with Mercy Corps to help train cardamom farmers in regenerative farming techniques. The focus is on sharing the skills and tools that farmers need to improve their agroforestry practices and increase their income and livelihoods.

One key action is the introduction of additional crops, including cinnamon, cloves and black pepper, and tree species like cedar and mahogany. This increased diversity improves the soil, which in turn supports biodiversity, provides natural pest and disease management and also diversifies the farmers' income streams.

The importance of growing hardier shade trees, using more organic materials, managing water more effectively and caring for natural resources such as forest trees and riverbanks is also prioritised to improve climate resilience.

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

Project based in sourcing area(s)

**Start year**

2022

**Target year**

2024

**Project area to date (Hectares)**

53

**Project area in the target year (Hectares)**

100

**Country/Area**

Guatemala

**Latitude**

**Longitude**

**Monitoring frequency**

Please select

**Total investment over the project period (currency)**

**For which of your expected benefits are you monitoring progress?**

Creation of green jobs and sustainable livelihoods  
Improvement of water availability and quality  
Improvement to soil health  
Increase in carbon sequestration  
More inclusive, transparent, and empowering governance processes  
Net gain in biodiversity and ecosystem integrity  
Securing continued supply of agricultural commodities

**Please explain**

Farming communities are increasingly on the frontline of climate change and related environmental challenges, like water scarcity and poor soil health. In the Alta Verapaz region of Guatemala, Twinings are working with Mercy Corps to help train cardamom farmers in regenerative farming techniques. The focus is on sharing the skills and tools that farmers need to improve their agroforestry practices and increase their income and livelihoods.

One key action is the introduction of additional crops, including cinnamon, cloves and black pepper, and tree species like cedar and mahogany. This increased diversity improves the soil, which in turn supports biodiversity, provides natural pest and disease management and also diversifies the farmers' income streams.

The importance of growing hardier shade trees, using more organic materials, managing water more effectively and caring for natural resources such as forest trees and riverbanks is also prioritised to improve climate resilience.

---

## F7. Verification

---

### F7.1

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

No, but we are actively considering verifying in the next two years

## 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**

Limited public awareness and/or market demand

**Comment**

A key challenge is driving awareness of these issues in particular geographies, such as India and China, where consumption of such commodities is significant. In addition, whilst end consumers may be aware of the issues, their buying behaviours at the point of purchase do not necessarily reflect their stated beliefs when engaged on sustainability themes away from the grocery shelf. Away from the business-to-consumer world, we face challenges within the business-to-business environment where we spend time supporting and educating our customers on these issues. In the commodity world, and with the majority of our consumption of derivatives, segregated supply chains are physically challenging and even if they do exist, then become commercially challenging when the next supply chain player has low awareness of the issues in play.

Furthermore, in the animal feed industry, we have taken a leading position by covering uncertified consumption by RSPO Book & Claim approaches as far back as 2014, and commenced the purchase of physical certified inputs in recent years. The use of Book & Claim to cover our remaining non-physically certified volume is a leading position in the animal feed industry, where the trade body - Agricultural Industries Confederation (AIC) introduced the coordination of the purchase of Palm Trace credits back in 2019 for members. We will continue to follow our sustainable palm approach - purchasing some physical certified materials and covering the remainder with Book & Claim to support the ongoing production of certified sustainable palm.

---

**Forest risk commodity**

Timber products

**Coverage**

Supply chain

**Primary barrier/challenge type**

Limited public awareness and/or market demand

**Comment**

A key challenge is driving awareness of these issues in all geographies where consumption of such commodities is significant. In addition, whilst end consumers may be aware of the issues, their buying behaviours at the point of purchase do not necessarily reflect their stated beliefs when engaged on sustainability themes away from the grocery shelf. Away from the business-to-consumer world, we face challenges within the business-to-business environment where we spend time supporting and educating our customers on these issues.

---

**Forest risk commodity**

Please select

**Coverage**

Supply chain

**Primary barrier/challenge type**

Limited public awareness and/or market demand

**Comment**

A key challenge is driving awareness of these issues in all geographies where consumption of such commodities is significant. In addition, whilst end consumers may be aware of the issues, their buying behaviours at the point of purchase do not necessarily reflect their stated beliefs when engaged on sustainability themes away from the grocery shelf. Away from the business-to-consumer world, we face challenges within the business-to-business environment where we spend time supporting and educating our customers on these issues.

---

### 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**

Other parts of the value chain

**Main measure**

Greater customer awareness

**Comment**

The further support of multi-stakeholder groups and NGO communities to maintain the education and raising of awareness of the issues relating to these key commodities would help support ABF's related activities.

**Forest risk commodity**

Timber products

**Coverage**

Other parts of the value chain

**Main measure**

Greater customer awareness

**Comment**

The further support of multi-stakeholder groups and NGO communities to maintain the education and raising of awareness of the issues relating to these key commodities would help support ABF's related activities.

**Forest risk commodity**

Soy

**Coverage**

Other parts of the value chain

**Main measure**

Greater customer awareness

**Comment**

The further support of multi-stakeholder groups and NGO communities to maintain the education and raising of awareness of the issues relating to these key commodities would help support ABF's related activities.

**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	Director of Legal Services and Company Secretary who reviews all ESG aspects.	Other C-Suite Officer

**SF. Supply chain module**

**SF0.1**

**(SF0.1) What is your organization's annual revenue for the reporting period?**

	Annual revenue
Row 1	16997000000

**SF1.1**

(SF1.1) In F6.3 you were asked "Have you adopted any third-party certification scheme(s) for your disclosed commodity(ies)? Indicate the volume and percentage of your certified production and/or consumption". Can you also indicate, for each of your disclosed commodity(ies), the percentage of certified volume sold to each requesting CDP supply chain member?

No

## SF1.1b

---

(SF1.1b) Why can you not indicate the percentage of certified volume sold to each of your requesting CDP supply chain members? Describe any future plans for adopting and communicating levels of certification to requesting members.

**Requesting member**

J Sainsbury Plc

**Forest risk commodity**

Please select

**Primary reason**

Insufficient data on what is sold to requesting member

**Please explain**

Local business representatives would hold this data.

---

**Requesting member**

FIRMENICH SA

**Forest risk commodity**

Please select

**Primary reason**

Insufficient data on what is sold to requesting member

**Please explain**

Local business representatives would hold this data.

---

## SF2.1

---

(SF2.1) Please propose any mutually beneficial forests-related projects you could collaborate on with specific CDP supply chain members.

## SF2.2

---

(SF2.2) Have requests or initiatives by CDP supply chain members prompted your organization to take organizational-level action to reduce or remove deforestation/forest degradation from your operations or your supply chain?

No

## SF3.1

---

(SF3.1) For your disclosed commodity(ies), do you estimate the GHG emission reductions and/or removals from land use and land use change that have occurred in your direct operations and/or supply chain?

**Timber products**

**Estimate GHG emissions and removals from land use and land use change**

No, but plan to do so in the next two years

**Please explain**

An exercise to understand Scope 3 emissions within our businesses supply chains has commenced. This will allow us to understand key material commodities and enable our businesses to prioritise upstream engagement with supply actors to address associated GHG emissions.

**Palm oil**

**Estimate GHG emissions and removals from land use and land use change**

No

**Please explain**

An exercise to understand Scope 3 emissions within our businesses supply chains has commenced. This will allow us to understand key material commodities and enable our businesses to prioritise upstream engagement with supply actors to address associated GHG emissions.

**Soy**

**Estimate GHG emissions and removals from land use and land use change**

No

**Please explain**

An exercise to understand Scope 3 emissions within our businesses supply chains has commenced. This will allow us to understand key material commodities and enable our businesses to prioritise upstream engagement with supply actors to address associated GHG emissions.

---

## 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