F0. Introduction

F0.1

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

Cargill’s 160,000 employees work relentlessly around the globe to achieve our purpose of nourishing the world in a safe, responsible and sustainable way. Every day, we connect farmers with markets, customers with ingredients, and people and animals with the food they need to thrive. We combine over 155 years of experience with new technologies and insights to serve as a trusted partner for food, agriculture, financial and industrial customers in more than 125 countries. Side-by-side, we are building a stronger, sustainable future for agriculture.

Cargill’s businesses are organized around four major segments:

· Agriculture: Cargill buys, processes and distributes grain, oilseeds and other commodities to makers of food and animal nutrition products. Cargill also provides crop and livestock producers with products and services.

· Food: Cargill provides food and beverage manufacturers, foodservice companies and retailers with high-quality ingredients, meat and poultry products, and health-promoting ingredients and ingredient systems.

· Financial: Cargill provides its agricultural, food, financial and energy customers around the world with risk management and financial solutions.

· Industrial: Cargill serves industrial users of energy, salt, starch and steel products. We also develop and market sustainable products made from agricultural feedstocks.

F0.2

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

<table>
<thead>
<tr>
<th>Reporting year</th>
<th>Start Date</th>
<th>End Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>January 1 2022</td>
<td>December 31 2022</td>
</tr>
</tbody>
</table>

F0.3

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

USD

F0.4

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

Timber products

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

Stage of the value chain
<Not Applicable>

Are you disclosing information on embedded commodities?
<Not Applicable>

Explanation if not disclosing
<Not Applicable>
Palm oil

Commodity disclosure
Disclosing

Stage of the value chain
Production
Processing
Trading
Manufacturing

Are you disclosing information on embedded commodities?
No, but we do have embedded commodities

Explanation if not disclosing
<Not Applicable>

Cattle products

Commodity disclosure
Not disclosing

Stage of the value chain
Processing

Are you disclosing information on embedded commodities?
<Not Applicable>

Explanation if not disclosing
Cargill did not source cattle from high risk regions in 2022.

Soy

Commodity disclosure
Disclosing

Stage of the value chain
Processing
Trading
Manufacturing

Are you disclosing information on embedded commodities?
No, but we do have embedded commodities

Explanation if not disclosing
<Not Applicable>

Other - Rubber

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

Stage of the value chain
<Not Applicable>

Are you disclosing information on embedded commodities?
<Not Applicable>

Explanation if not disclosing
<Not Applicable>

Other - Cocoa

Commodity disclosure
Disclosing

Stage of the value chain
Processing
Trading
Manufacturing

Are you disclosing information on embedded commodities?
No, but we do have embedded commodities

Explanation if not disclosing
<Not Applicable>

Other - Coffee

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

Stage of the value chain
<Not Applicable>

Are you disclosing information on embedded commodities?
<Not Applicable>

Explanation if not disclosing
<Not Applicable>
F0.5

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

Operational control

F0.6

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

Algeria
Argentina
Australia
Austria
Belgium
Bolivia (Plurinational State of)
Bonaire, Sint Eustatius and Saba
Brazil
Bulgaria
Cameroon
Canada
Chile
China
Colombia
Costa Rica
Côte d'Ivoire
Denmark
Dominican Republic
Ecuador
Egypt
Finland
France
Germany
Ghana
Greece
Guatemala
Honduras
Hungary
India
Indonesia
Ireland
Italy
Japan
Jordan
Kenya
Luxembourg
Malaysia
Mexico
Netherlands
New Zealand
Nicaragua
Norway
Pakistan
Paraguay
Peru
Philippines
Poland
Portugal
Romania
Russian Federation
Singapore
South Africa
Spain
Sri Lanka
Sweden
Switzerland
Taiwan, China
Thailand
Turkey
Ukraine
United Arab Emirates
United Kingdom of Great Britain and Northern Ireland
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?

No

F0.8

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

<table>
<thead>
<tr>
<th>Indicate whether you are able to provide a unique identifier for your organization</th>
<th>Provide your unique identifier</th>
</tr>
</thead>
<tbody>
<tr>
<td>No</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
</tbody>
</table>

F1. Current state

F1.1

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

Activity
Growing/production of raw materials
Harvesting
Milling
Crushing
Refining & fractionation
Exporting/trading
Using as input into product manufacturing

Form of commodity
Fresh fruit bunches (FFB)
Crude palm oil (CPO)
Crude palm kernel oil (CPKO)
Refined palm oil
Palm oil derivatives
Palm kernel oil derivatives

Source
Owned/managed land
Smallholders
Multiple contracted producers
Trader/broker/commodity market
Contracted suppliers (processors)

Country/Area of origin
Brazil
Cambodia
Cameroon
Colombia
Costa Rica
Côte d'Ivoire
Ecuador
Guatemala
Honduras
Indonesia
Malaysia
Mexico
Nicaragua
Panama
Papua New Guinea
Peru
Solomon Islands
Thailand

% of procurement spend

Comment
Cargill has company-owned palm plantations in Indonesia: PT. Hindoli in South Sumatra; PT. Harapan Sawit Lestari, PT. Indo Sawit Kekai and Poliplant in West Kalimantan. Cargill operates 9 palm oil mills and 3 kernel crushing plants in Indonesia which process FFBs from its own plantations as well as independent and schemed smallholders. Cargill also operates 18 refineries globally. Palm oil and derivatives are used to produce animal feed and food ingredients. Focus for the palm supply chain has been on its business units that are the primary producers, traders and processors of palm and have the greatest material risk.

Percentage of procurement spend considered confidential.

Cargill is committed to providing accurate, complete, reliable and defensible ESG Data. The Corporate Audit team partners with our ESG reporting team and supply chain reporting leads to internally assure our key ESG data.
Soy

Activity
Crushing
Refining & processing
Exporting/trading
Buying manufactured products

Form of commodity
Whole soy beans
Soy bean oil
Soy bean meal
Soy derivatives
Soy biodiesel

Source
Smallholders
Single contracted producer
Multiple contracted producers
Trader/broker/commodity market
Contracted suppliers (processors)
Contracted suppliers (manufacturers)

Country/Area of origin
Argentina
Bolivia (Plurinational State of)
Brazil
Paraguay
Uruguay

% of procurement spend

Comment
Many Cargill businesses purchase soybeans and/or soy derivatives across different countries.

Focusing on forest risk countries, the vast majority of soybeans and soy derivatives Cargill processes and trades are from Brazil and Argentina. Significant additional sourcing occurs from Bolivia, Paraguay and Uruguay. Soy is used to produce animal feed, food ingredients and biodiesel. Soy meal and oil are used to feed livestock and poultry in Cargill's animal protein business.

While Cargill businesses source soy from all the major growing regions in the world, for the purposes of this questionnaire, we are focused on South America as the highest-priority region for land use, because the region includes biomes deemed to be at high risk, specifically the Cerrado and Chaco biomes.

Percentage of procurement spend considered confidential.

Cargill is committed to providing accurate, complete, reliable and defensible ESG Data. The Corporate Audit team partners with our ESG reporting team and supply chain reporting leads to internally assure our key ESG data.
Other - Cocoa

Activity
- Refining & processing
- Exporting/trading

Form of commodity
- Other, please specify (Cocoa beans, Cocoa butter, Cocoa liquor, Cocoa powder, Chocolate products)

Source
- Smallholders
- Multiple contracted producers
- Trader/broker/commodity market

Country/Area of origin
- Brazil
- Cameroon
- Colombia
- Congo
- Côte d'Ivoire
- Dominican Republic
- Ecuador
- El Salvador
- Ghana
- Guinea
- Haiti
- Indonesia
- Liberia
- Madagascar
- Nigeria
- Papua New Guinea
- Peru
- Philippines
- Sao Tome and Principe
- Sierra Leone
- Solomon Islands
- Uganda
- United Republic of Tanzania
- Vanuatu
- Venezuela (Bolivarian Republic of)

% of procurement spend

Comment
Cargill Cocoa & Chocolate sources, exports and ships cocoa beans from origin countries Ghana, Côte d'Ivoire, Cameroon, Indonesia, and Brazil. The vast majority of directly sourced cocoa and cocoa products are sourced from these 5 countries. Cargill operates processing facilities for pressing cocoa and conching chocolate in the Netherlands, Belgium, France, Germany, Ghana, Côte d'Ivoire, and Indonesia.

Percentage of procurement spend considered confidential.

Cargill is committed to providing accurate, complete, reliable and defensible ESG Data. The Corporate Audit team partners with our ESG reporting team and supply chain reporting leads to internally assure our key ESG data. The Cocoa and Chocolate business also partners with an external verification partner to assure ESG data for their reporting.

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.

<table>
<thead>
<tr>
<th>Commodity</th>
<th>% of revenue dependent on commodity</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Timber products</td>
<td>&lt;Not Applicable&gt;</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
<tr>
<td>Palm oil</td>
<td>Please select</td>
<td>Cargill considers this information proprietary.</td>
</tr>
<tr>
<td>Cattle products</td>
<td>&lt;Not Applicable&gt;</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
<tr>
<td>Soy</td>
<td>Please select</td>
<td>Cargill considers this information proprietary.</td>
</tr>
<tr>
<td>Other - Rubber</td>
<td>&lt;Not Applicable&gt;</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
<tr>
<td>Other - Cocoa</td>
<td>Please select</td>
<td>Cargill considers this information proprietary.</td>
</tr>
<tr>
<td>Other - Coffee</td>
<td>&lt;Not Applicable&gt;</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
</tbody>
</table>

F1.3
(F1.3) Provide details on the land area you control and/or manage that is used for the production of your disclosed commodity(ies).

Forest risk commodity
Palm oil

Type of control
Own land

Country/Area
Indonesia

Land type
<Not Applicable>

Area (Hectares)
82435.39

% Area certified
75.35

Certification scheme
RSPO producer/grower certification
International Sustainability and Carbon Certification (ISCC)
Other, please specify (Indonesia Sustainable Palm Oil, ISO 14000, Halal certification)

Conversion of natural ecosystems monitored during the reporting year, the last 5 years and/or since specified cutoff date
We have monitored conversion of natural ecosystems during the last 5 years

Area of natural ecosystems converted during the reporting year (hectares)
<Not Applicable>

Area of natural ecosystems converted since specified cutoff date (hectares)
<Not Applicable>

Area of natural ecosystems converted during the last 5 years (hectares)
910.76

Please explain
Any land clearing is in accordance with RSPO's New Planting Procedure NPP process to validate sustainable land clearing and new planting and HCV/HCSA requirements. NPP was already approved in 2016.

Forest risk commodity
Palm oil

Type of control
Scheme/Plasma smallholders

Country/Area
Indonesia

Land type
<Not Applicable>

Area (Hectares)
28866.81

% Area certified
66.21

Certification scheme
RSPO producer/grower certification
International Sustainability and Carbon Certification (ISCC)

Conversion of natural ecosystems monitored during the reporting year, the last 5 years and/or since specified cutoff date
We have monitored conversion of natural ecosystems during the last 5 years

Area of natural ecosystems converted during the reporting year (hectares)
<Not Applicable>

Area of natural ecosystems converted since specified cutoff date (hectares)
<Not Applicable>

Area of natural ecosystems converted during the last 5 years (hectares)
0

Please explain
Cargill has been advancing sustainable practices in our palm plantations in Indonesia since joining the Roundtable on Sustainable Palm Oil (RSPO) in 2004, including working directly with smallholders in the surrounding communities. At our nine plantations, located in South Sumatra and West Kalimantan, we maintain new developments in line with the High Carbon Stock Approach (HCSA) and peat conservation commitments and we continue to protect human rights.

F1.4
(F1.4) Provide details on the land you control and/or manage that was not used for the production of your disclosed commodity(ies) in the reporting year.

**Forest risk commodity**

**Palm oil**

**Country/Area**

Indonesia

**Type of control**

Own land

**Land type**

Set-aside land

**Area (hectares)**

16865

**% covered by natural forests**

20

**Please explain**

List types of set-aside land: HCV areas, HCS areas, peatland area

We regularly conduct internal audits on NDPE practices in addition to scheduled RSPO audits. We also use the Zoological Society of London’s (ZSL’s) Spatial Monitoring and Reporting Tool (SMART) conservation software to conduct effective, real-time patrolling of the HCV and HCS areas in and around our five plantations in Indonesia. HCV-HCSA assessments have also been conducted to identify set-aside areas.

Cargill validates that any new planting is in accordance with RSPO’s New Planting Procedure (NPP) and has been approved by RSPO. The NPP requires HCV assessments to be conducted, preparation of implementation plan, verification by certification body and a public notification to be submitted on the RSPO website. Cargill also implements our Standard Operating Procedure for Sustainable Land Clearing and New Planting which must be completed before Cargill can commence land clearing and new planting, which includes following HCSA requirements.

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**F1.5**

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

<table>
<thead>
<tr>
<th>commodity</th>
<th>Data availability/Disclosure</th>
</tr>
</thead>
<tbody>
<tr>
<td>Timber products</td>
<td>Not Applicable</td>
</tr>
<tr>
<td>Palm oil</td>
<td>Consumption and production data available, disclosing</td>
</tr>
<tr>
<td>Cattle products</td>
<td>Not Applicable</td>
</tr>
<tr>
<td>Soy</td>
<td>Data available, but not disclosing</td>
</tr>
<tr>
<td>Other - Rubber</td>
<td>Not Applicable</td>
</tr>
<tr>
<td>Other - Cocoa</td>
<td>Data available, but not disclosing</td>
</tr>
<tr>
<td>Other - Coffee</td>
<td>Not Applicable</td>
</tr>
</tbody>
</table>
Disclose your production and/or consumption figure, and the percentage of commodity volumes verified as deforestation- and/or conversion-free.

**Forest risk commodity**
- Palm oil

**Data type**
- Production data

**Commodity production/ consumption volume**
- 630698

**Metric for commodity production/ consumption volume**
- Other, please specify (Tons)

**Data coverage**
- Full commodity production/consumption

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

**% of reported volume verified as deforestation- and/or conversion-free**
- 46

**Please explain**
With 29 certified management units, Cargill produces RSPO SG certified volumes. Cargill considers this volume as being verified deforestation-free, as RSPO is a credible third-party certification system, and this volume has been independently audited to be deforestation free. RSPO SG volumes can be fully traceable to plantations that are compliant with RSPO P&C criteria.

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**Forest risk commodity**
- Palm oil

**Data type**
- Consumption data

**Commodity production/ consumption volume**
- 3506839

**Metric for commodity production/ consumption volume**
- Other, please specify (Tons)

**Data coverage**
- Full commodity production/consumption

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

**% of reported volume verified as deforestation- and/or conversion-free**
- 19

**Please explain**
Cargill sources RSPO SG certified palm oil, palm kernel oil and related products. Cargill considers this volume as being verified deforestation-free, as RSPO is a credible third-party certification system, and this volume has been independently audited to be deforestation free RSPO SG volumes can be fully traceable to plantations that are compliant with RSPO P&C criteria.
(F1.5b) Provide a breakdown of your DCF and non-DCF volumes relevant to your stage in the supply chain according to how verification is achieved and the highest level of traceability, respectively.

<table>
<thead>
<tr>
<th>Palm oil – DCF</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>% of DCF production/consumption volume from areas with no or negligible risk of deforestation/conversion</td>
<td></td>
</tr>
<tr>
<td>% of DCF production/consumption volume verified through monitoring systems</td>
<td></td>
</tr>
<tr>
<td>% of DCF production/consumption volume physically certified</td>
<td>23</td>
</tr>
<tr>
<td>% of non-DCF production/consumption volume from unknown origin</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
<tr>
<td>% of non-DCF production/consumption volume traceable only as far as country level</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
<tr>
<td>% of non-DCF production/consumption volume traceable only as far as sub-national area</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
<tr>
<td>% of non-DCF production/consumption volume traceable only as far as processing facility level</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
<tr>
<td>% of non-DCF production/consumption volume traceable to production unit level</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Palm oil – Non DCF</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>% of DCF production/consumption volume from areas with no or negligible risk of deforestation/conversion</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
<tr>
<td>% of DCF production/consumption volume verified through monitoring systems</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
<tr>
<td>% of DCF production/consumption volume physically certified</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
<tr>
<td>% of non-DCF production/consumption volume from unknown origin</td>
<td></td>
</tr>
<tr>
<td>% of non-DCF production/consumption volume traceable only as far as country level</td>
<td></td>
</tr>
<tr>
<td>% of non-DCF production/consumption volume traceable only as far as sub-national area</td>
<td></td>
</tr>
<tr>
<td>% of non-DCF production/consumption volume traceable only as far as processing facility level</td>
<td></td>
</tr>
<tr>
<td>% of non-DCF production/consumption volume traceable to production unit level</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>F1.5c</th>
</tr>
</thead>
</table>

(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
Palm oil

Country/Area of origin
Indonesia

State or equivalent jurisdiction
Specify state/equivalent jurisdiction (West Kalimantan, South Sumatera)

% of total production/consumption volume
15

Please explain
100% of the production volume originates from West Kalimantan and South Sumatera in Indonesia

Forest risk commodity
Palm oil

Country/Area of origin
Brazil

State or equivalent jurisdiction
Not disclosing

% of total production/consumption volume

Please explain
<table>
<thead>
<tr>
<th>Country/Area of origin</th>
<th>State or equivalent jurisdiction</th>
<th>% of total production/consumption volume</th>
<th>Please explain</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cambodia</td>
<td>Not disclosing</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Colombia</td>
<td>Not disclosing</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Guatemala</td>
<td>Not disclosing</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Honduras</td>
<td>Not disclosing</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Malaysia</td>
<td>Not disclosing</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mexico</td>
<td>Not disclosing</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Commodity</td>
<td>Country/Area of origin</td>
<td>State or equivalent jurisdiction</td>
<td>% of total production/consumption volume</td>
</tr>
<tr>
<td>-----------</td>
<td>------------------------</td>
<td>----------------------------------</td>
<td>----------------------------------------</td>
</tr>
<tr>
<td>Palm oil</td>
<td>Nicaragua</td>
<td>Not disclosing</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Palm oil</td>
<td>Panama</td>
<td>Not disclosing</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Palm oil</td>
<td>Papua New Guinea</td>
<td>Not disclosing</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Palm oil</td>
<td>Peru</td>
<td>Not disclosing</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Palm oil</td>
<td>Cameroon</td>
<td>Not disclosing</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Palm oil</td>
<td>Ecuador</td>
<td>Not disclosing</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Palm oil</td>
<td>Côte d’Ivoire</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
(F1.5d) Why is your organization not disclosing production and/or consumption data for your disclosed commodity(ies)?

<table>
<thead>
<tr>
<th>Primary reason</th>
<th>Please explain</th>
</tr>
</thead>
<tbody>
<tr>
<td>Timber products</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
<tr>
<td>Palm oil</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
<tr>
<td>Cattle products</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
<tr>
<td>Soy</td>
<td>Data considered confidential</td>
</tr>
<tr>
<td>Other - Rubber</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
<tr>
<td>Other - Cocoa</td>
<td>Data considered confidential</td>
</tr>
<tr>
<td>Other - Coffee</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
</tbody>
</table>

(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?
Yes

Data type
Please select

Volume produced/consumed

Metric
Please select

Country/Area of origin
Please select

State or equivalent jurisdiction
Not disclosing

% of total production/consumption volume
Please select

Does the source of your organization’s biofuel material come from smallholders?
Not disclosing

Comment
All raw material and derivatives sourced for FAME production is ISCC certified. Volumes are considered confidential.

(F1.6) Has your organization experienced any detrimental forests-related impacts?
No
(F1.7) Indicate whether you have assessed the deforestation or conversion footprint for your disclosed commodities over the past 5 years, or since a specified cutoff date, and provide details.

**Forest risk commodity**

- Palm oil

**Have you monitored or estimated your deforestation/conversion footprint?**

Yes, we monitor deforestation/conversion footprint in our supply chain

**Coverage**

Full consumption volume

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

Since a specified cutoff date, please specify year (2019)

**Known or estimated deforestation/ conversion footprint (hectares)**

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

To ensure suppliers are adhering to our forest and peat commitments, we use satellite technology to remotely monitor and detect any changes to forested areas. We verify compliance with our No Deforestation, No Peat and No Exploitation (NDPE) policy using our own guidelines and industry frameworks. Using plantation location data, we conduct remote monitoring of palm plantations and adjacent areas using satellite technology to help ensure there are no signs of deforestation or planting on peat lands, then we verify the results to confirm compliance with our NDPE policy and take action as needed. Data collected by the Radar Alerts for Detecting Deforestation (RADD) system, developed with support from Cargill and nine other palm oil producers and buyers, is now publicly available on the Global Forest Watch (GFW) platform. Suppliers, governments, NGOs and other stakeholders can access this shared data – which is based on radar technology that sees through cloud cover to more precisely detect areas of clearing – and take action to halt deforestation.

**Forest risk commodity**

- Soy

**Have you monitored or estimated your deforestation/conversion footprint?**

Yes, we monitor deforestation/conversion footprint in our supply chain

**Coverage**

Partial consumption volume

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

Since a specified cutoff date, please specify year (2008)

**Known or estimated deforestation/ conversion footprint (hectares)**

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

We are committed to building a deforestation- and conversion-free (DCF) South America soy supply chain as quickly as possible. To do this, we are mapping where our South American business buys soy from and analyzing what portion of it was grown on land that has been converted from native vegetation in recent years. In 2022 we completed polygon mapping of all our direct soy suppliers in Brazil. Moving forward, any new direct suppliers will be required to provide polygon information about their farms before they can be registered in our system and sign commercial agreements. We are also progressing to have polygons for our direct suppliers in the other South American countries where we source soy.

In order to have a DCF number representing both types of suppliers, direct and indirect, we are using a mix of methodologies - sectorial analysis and the Cargill client’s traceability.

- Sectorial analysis: Our team analyzed satellite information from the datasets managed by the U.S. Geological Survey and the University of Maryland on crop production and land conversion. This analysis indicated how much soy production took place on land converted from native vegetation since 2008. Knowing this sector wide rate of soy that is DCF in each soy-producing state, those percentages are then multiplied by the soy volumes originated from suppliers by Cargill during 2022. We then tallied our estimated DCF soy for each country and divided this figure by our total soy volumes in the country to arrive at Cargill’s estimated percentage for DCF soy.

- Polygon farm boundaries: Once farm boundaries were identified, we used a similar analysis of historical satellite data to determine the percentage of soy volumes that came from farms where land had not been converted from native vegetation to soy since 2008.

Cargill uses 2008 as the reference date for DCF calculations because it is aligned with the Brazilian Forest Code. Overall, our DCF percentages are for the volume sourced in 2022: Argentina: 98.0%, Bolivia: 72.6%, Brazil: 93.7%, Paraguay: 96.4%, Uruguay: 100.0%
F2. Procedures

F2.1

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

Yes, forests-related risks are assessed

F2.1a

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

Palm oil

Value chain stage
- Direct operations
- Supply chain

Coverage
- Full

Risk assessment procedure
- Assessed in an environmental risk assessment

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
- Global Forest Watch Pro
- National specific tools and databases

Issues considered
- Availability of forest risk commodities
- Quality of forests risk commodities
- Impact of activity on the status of ecosystems and habitats
- Regulation
- Climate change
- Impact on water security
- Leakage markets
- Brand damage related to forests risk commodities
- Social impacts

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

Please explain

Cargill has implemented a Due Diligence Process to assess potential new suppliers based on compliance with Cargill’s Sustainable Palm Oil Policy. This includes assessing major risks like impacting activity on the status of ecosystems and activities. We assess traceability to plantation to ensure fresh-fruit bunch (FFB) sourcing is not in conservation areas or from suppliers already suspended by Cargill.

Cargill’s Palm Grievance Process serves as a guide to review, address, and monitor the outcome of any grievance from any external parties concerning the Palm Policy across Cargill’s global palm supply chain. It aims to provide a transparent, open, and predictable process for dealing with grievances, and achieve long-term transformation of our palm oil supply chain and industry. We engage and support our suppliers in addressing social and environmental non-compliances through time-bound action plans. Cargill is evaluating ideas, including mentoring suppliers to help them pursue remediation and gain access to support services and financing to help them get on the path toward compliance.

Data collected by the Radar Alerts for Detecting Deforestation (RADD) system, developed with support from Cargill and 9 other palm oil producers and buyers, is now publicly available on the Global Forest Watch (GFW) platform. Suppliers, governments, NGOs and other stakeholders can access this shared data and take action to halt deforestation.

With the help of external consultants, CORE (Daemeter and Proforest), in Malaysia we are also piloting a cloud-based portal that will allow suppliers to submit their traceability-to-plantation data online, consistent with our risk-calibrated approach to collecting data. In addition to improving efficiency, the portal enables comparison of mill volumes with declarations from individual FFB suppliers so discrepancies can be resolved, and supplier GPS locations can be analyzed to check for proximity to mills, position on land/water, and identify suppliers whose reported locations need to be examined further.
Soy

**Value chain stage**
- Direct operations
- Supply chain

**Coverage**
- Full

**Risk assessment procedure**
- Assessed in an environmental risk assessment

**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
- National specific tools and databases
- Other, please specify (Detailed description added below)

**Issues considered**
- Availability of forest risk commodities
- Impact of activity on the status of ecosystems and habitats
- Regulation
- Brand damage related to forests risk commodities

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

**Please explain**

In August 2019 we published our first risk assessment methodology which incorporated a historical lens of past land conversion and a future lens of examining existing land status on land suitable for future soy cultivation. This methodology was applied to the Amazon, Cerrado & Chaco biomes of Brazil, Argentina, Paraguay, Uruguay & Bolivia. External and recognized data from the U of Maryland was used and processed using our internal company methods from Cargill's Geoanalytics team. In 2021, together with The Nature Conservancy (TNC), we defined a set of 66 municipalities in Brazil's Cerrado biome as our highest-priority areas. Of the hundreds of municipalities within this biome, we started with those that have at least 1% of their land area in the Cerrado and where Cargill sources soy directly, as defined by the SCF. We then worked with TNC to validate that list of municipalities to prioritize from a conservation perspective. Additionally, we looked at the areas with the highest conversion of native vegetation to soy in recent years based on Prodes, the national and official database for deforestation, as well as areas with the highest amount of existing native vegetation that would be suitable for soy cultivation. Crucially, this last point allowed us to assess future risk of deforestation, not just historical conversion. We also used TNC's own trend tracking database that tracks municipalities at risk for further land conversion. Finally, we calculated the DCF %s using two methodologies – polygon farm boundaries to calculate a precise DCF figure for our soy volumes, and the sectoral average method to estimate our DCF figure for the rest of Brazil and the other countries. For sectoral averages, our team analysed satellite information from the datasets managed by the USGS and U of Maryland on crop production and land conversion to determine soy production in all five countries that did not take place on converted land since 2008. Those percentages were then multiplied by soy volumes originating from direct suppliers by our local business during the 2021 crop year. We then tallied our estimated DCF soy for each country and divided this figure by our total soy volumes in the country to arrive at Cargill's estimated % for DCF soy. For farms with polygons already mapped, a similar analysis of historical satellite data was used.
F2.2

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

<table>
<thead>
<tr>
<th>Forest risk commodity</th>
<th>Value chain mapping</th>
<th>Primary reason for not mapping your value chain</th>
<th>Explain why your organization does not map its value chain and outline any plans to introduce it</th>
</tr>
</thead>
<tbody>
<tr>
<td>Timber products</td>
<td>&lt;Not Applicable&gt;</td>
<td>&lt;Not Applicable&gt;</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
<tr>
<td>Palm oil</td>
<td>Yes, we have partially mapped the value chain</td>
<td>&lt;Not Applicable&gt;</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
<tr>
<td>Cattle products</td>
<td>&lt;Not Applicable&gt;</td>
<td>&lt;Not Applicable&gt;</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
<tr>
<td>Soy</td>
<td>Yes, we have partially mapped the value chain</td>
<td>&lt;Not Applicable&gt;</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
<tr>
<td>Other - Rubber</td>
<td>&lt;Not Applicable&gt;</td>
<td>&lt;Not Applicable&gt;</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
<tr>
<td>Other - Cocoa</td>
<td>Yes, we have partially mapped the value chain</td>
<td>&lt;Not Applicable&gt;</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
<tr>
<td>Other - Coffee</td>
<td>&lt;Not Applicable&gt;</td>
<td>&lt;Not Applicable&gt;</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
</tbody>
</table>

F2.2a

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

Forest risk commodity

Palm oil

Scope of value chain mapping

Own operations
Forest risk commodity
Palm oil

Scope of value chain mapping
Tier 1 suppliers
Tier 2 suppliers
Tier 3 suppliers
Smallholders

% of total suppliers covered within selected tier(s)
72

Description of mapping process and coverage
Our strategies for achieving our traceability-to-plantation goal are based on the following factors: traceability to plantations is a resource-intensive process, so Cargill prioritizes the collection of data in high-priority landscapes where the risk of noncompliance is greater. We focus on collecting traceability-to-plantation data in origins where we buy directly from mills (primarily in Malaysia and Latin America, where most of our volume comes from Brazil, Colombia and Guatemala). For indirect purchases from traders and refiners, we request plantation-level information from our direct counterparts and support them to collect this data over time. We collect data using a risk-calibrated approach. This approach is based on the principle that NDPE-related risks vary among production regions and more detailed data is needed on plantation locations where risk is higher than where it is low. For high-risk areas, palm production should be traceable to the individual production unit (e.g., the farm); for low-risk areas, palm can be traceable to the level of a village or municipality. The risk-calibrated approach is based on defining high-risk land and mill locations as areas with forest, uncultivated peat and protected areas including a 1 kilometre buffer. In all cases, we encourage our suppliers to disclose concession boundary maps to improve tracking, monitoring and responding to deforestation or other non-compliance and grievances in our supply base.

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

Forest risk commodity
Soy

Scope of value chain mapping
Tier 1 suppliers

% of total suppliers covered within selected tier(s)
96.7

Description of mapping process and coverage
Along with a third party, called Ciampagna, we offered an app called Survey 123 for the internal teams (commercial and administrative) to map the farms where we sourced our volume from direct suppliers. Our goal with the mapping process was to have polygons with enough soy area to cover the production of the soy delivered in Cargill. For polygon mapping in Brazil, we use two methodologies: for suppliers who own the land, we use automated consultation of the INCRA-SIGEF website. For suppliers who rent land to grow their soy, or do not have the INCRA registration yet, our own internal teams identified them and collected data. In other countries, all the data collection is done by our commercial team. We then validate the polygons mapped to ensure accuracy and there is not a lack of polygons in our database. New farmers are always entering our supply chain, and this is why, moving forward, any new direct suppliers will be required to provide polygon information about their farms before they can be registered in our system and sign commercial agreements. This will enable us to maintain a full registry of our direct suppliers going forward. With our mapping work in Brazil complete, we are focused on completing the same work in the rest of the countries from South America.

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

Forest risk commodity
Other - Cocoa

Scope of value chain mapping
Tier 1 suppliers

% of total suppliers covered within selected tier(s)
68

Description of mapping process and coverage
68% of our cocoa volumes is sourced directly and for 35% we have farm information (coordination) in addition to country, region, and municipality or cooperative data. For 25% of our farmers, we have collected polygon data. We equip farmer organizations and field agents with digital software and with GPS devices to allow them to collect information about farm boundaries and create polygon maps of the farms from which cocoa is sourced. These maps help us understand each farm’s precise perimeter and size. We use geospatial analysis to identify common data quality issues and ensure continuous improvement of our GPS Polygon Mapping data quality. This can include identifying overlapping farms, farms in urban areas, or geometry errors such as polygon self-intersections or spikes.

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

<table>
<thead>
<tr>
<th>Use of a classification system to determine deforestation and/or conversion risk of sourcing areas</th>
<th>Methodology used for classifying levels of risk</th>
<th>Use of risk classification</th>
<th>Attachment indicating risk classification for each sourcing area (optional)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes, we use a classification system</td>
<td>Cargill uses the FAO Forest Resources Assessment 2020 to classify levels of risk. Countries are considered low risk if they have stable or increasing forest cover, and higher risk if they have decreasing forest cover.</td>
<td>Our global risk categorization is used for internal risk assessment purposes, specifically to 1) identify which businesses may source from high-risk countries, 2) prioritize investment in mapping and monitoring, and 3) identify opportunities related to nature-based solutions. The priority municipalities in Brazil were used to prioritize our direct supply polygon mapping efforts.</td>
<td></td>
</tr>
</tbody>
</table>

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?

<table>
<thead>
<tr>
<th>Forest risk commodity</th>
<th>Risk identified?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Timber products</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
<tr>
<td>Palm oil</td>
<td>Yes</td>
</tr>
<tr>
<td>Cattle products</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
<tr>
<td>Soy</td>
<td>Yes</td>
</tr>
<tr>
<td>Other - Rubber</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
<tr>
<td>Other - Cocoa</td>
<td>Yes</td>
</tr>
<tr>
<td>Other - Coffee</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
</tbody>
</table>

F3.1a

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

i) Definition of substantive financial or strategic impact: Cargill’s risk rating framework is aligned to our overall risk assessment criteria used for audit and compliance issues. The framework defines substantive impacts and related risks as those escalated to senior leadership and ultimately the Board, e.g. risks rated Important / Significant / Critical gets reported to the Audit Committee of the Board. The framework is underscored by a definition of substantive financial or strategic impact based on our values and obligations to deliver to our customers.

The financial impact calculations you see below are based on Cargill AOE, as follows:

- Low: < 0.04% of projected AOE
- Moderate: 0.04% - 0.2% of projected AOE
- Important: 0.2% - 1% of projected AOE
- Significant: 1% - 3% of projected AOE
- Critical: >3% of projected AOE

ii) Measure(s), metric(s) or indicator(s) used to identify substantive change: We measure strategic impact through the risk of disruptions in our supply chain and possible disruptions to deliver to customers; these are assessed through considering likelihood of occurrence and potential impacts using scales tailored to the impact criteria (e.g. financial, business disruption, reputation). A substantive impact would be those rated Important / Significant / Critical.

iii) Threshold: Thresholds of impact are dependent on the risk type and specific risk criteria. For example, a risk posing over $50 million in potential impact would be considered important to Significant based solely on financial criteria. Should some customers and suppliers be affected by a risk, including possible loss of strategic customers or suppliers and substantial loss to market share, then the risk would be considered significant in terms of business disruption criteria. Assessments of likelihood are aligned with the time horizons which business leaders use to make investment decisions.

iv) Scope of definition: Our definition and metrics apply to both our operations and our supply chain.

F3.1b

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

<table>
<thead>
<tr>
<th>Forest risk commodity</th>
<th>Palm oil</th>
</tr>
</thead>
<tbody>
<tr>
<td>Type of risk</td>
<td></td>
</tr>
</tbody>
</table>

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Regulatory

Geographical scale
Global

Where in your value chain does the risk driver occur?
Direct operation
Supply chain

Primary risk driver
Non-compliance with national legislation

Primary potential impact
Increased compliance costs

Company-specific description
The EU Regulation on Deforestation-free commodities & products entered into force on June 29, 2023 and will require companies, such as Cargill, to comply with reporting and due diligence requirements from December 30, 2024. The due diligence requirements are focused on preventing commodities and products from accessing the EU market when associated with deforestation, forest degradation and human rights risks. Cargill must ensure and prove that palm oil products are deforestation-free, and demonstrate the due diligence process, through collecting information on geolocations for plot of land, production, and protection of human rights and ensuring imported/exported products and products placed on the EU market have no or negligible risk of non-compliance with the deforestation-free requirement, including an assessment of the risk of mixing with products of unknown origin or where deforestation has occurred.

Cargill owns and operates palm plantations in Indonesia, in addition to sourcing from suppliers, and will be required to provide accurate traceability data for all palm products imported into the EU. We have built a strong foundation and path to achieving traceability to plantations, working with farmers to drive inclusive transformation, through increasing transparency, enhancing monitoring and verification, and prioritizing multi-stakeholder approach to drive collective action.

The magnitude of impact largely will be determined by the framework used by the EU.

Timeframe
1-3 years

Magnitude of potential impact
Unknown

Likelihood
Very likely

Are you able to provide a potential financial impact figure?
No, we do not have this figure

Potential financial impact (currency)
<Not Applicable>

Potential financial impact figure - minimum (currency)
<Not Applicable>

Potential financial impact figure - maximum (currency)
<Not Applicable>

Explanation of financial impact
Failure to comply may result in a maximum amount of at least 4% of the operator’s or trader’s total annual Union-wide turnover in the financial year preceding the fining decision in case of non-compliance.

Primary response to risk
Greater compliance with regulatory requirements

Description of response
Cargill is committed to combating deforestation by increasing transparency and traceability in our supply chains. We are committed to eliminating deforestation from our agricultural supply chains and achieve No Deforestation, No Peat and No Exploitation (NDPE) in our palm supply chains by 2025, as outlined in our Policy on Forests. Our policy extends to all parts of our palm supply chain and requires plantations, processing and trading operations and all third-party suppliers to act in environmentally sustainable and socially responsible manner.

In November 2022, Cargill aligned with other 13 leading processing and agricultural companies to develop the Agriculture Sector Roadmap to 1.5 to accelerate plans to eliminate deforestation in key commodities and biomes (Amazon, Chaco and Cerrado) by 2025. Our approach is collaborative, holistic and aims to engage multiple stakeholders across our value chain to deliver long-lasting impacts. While we are preparing for compliance with all upcoming legislative requirements, we have been working with farmers to drive inclusive transformation, increasing transparency, enhancing monitoring and verification and prioritizing multi-stakeholder approach. We are also involved in policy advocacy and engagement via industry associations to shape industry positions, provide input and share best practices in the development of implementation guideline to ensure effective implementation.

Cost of response

Explanation of cost of response
Cargill is still working to determine the overall impact on our business and the additional costs associated with obtaining geolocation/polygon plot data of all of our suppliers, including indirect and smallholders, and the costs associated with the Information System identified by the European Commission. Potential costs may also include:

- costs linked to logistics if a vessel is held up for checks to be done before release into the market,
- costs linked to setting up a robust due diligence process and systems that allow for risk assessment and mitigation across entire supply chain,
- costs linked to additional administrative tasks imposed on operators to upload data manually unto the information system linked to every shipment and keeping all information collected for at least 5 years,
- costs linked to engagement with smallholders to ensure inclusion and compliance with the Regulation.

Forest risk commodity
Soy

Type of risk
Regulatory

Geographical scale
Country
**Where in your value chain does the risk driver occur?**
Supply chain

**Primary risk driver**
Changes to international law and bilateral agreements

**Primary potential impact**
Increased compliance costs

**Company-specific description**
The EU Regulation on Deforestation-free commodities & products (EUDR) entered into force on June 29, 2023 and will require companies, such as Cargill, to comply with reporting and due diligence requirements as of December 30, 2024. These due diligence requirements are focused on preventing commodities and products from access the EU market when these are associated with deforestation, forest degradation and human rights risks.

Cargill sources Soy from countries in South America, which have their own national forest laws that do not align with the new EUDR. Cargill must ensure and prove that soy products are deforestation-free, and demonstrate the due diligence process, through collecting information on geolocations for the plots of land of production, protection of human rights, and ensuring imported/exported products and products on the EU market have no or negligible risk of non-compliance with the deforestation-free requirement, including an assessment of the risk of mixing with products of unknown origin or where deforestation has occurred. We have built a strong foundation and path to achieving our sustainability commitments, including making efforts in traceability to farms, working with farmers to drive inclusive transformation, increasing transparency, enhancing monitoring and verification, and prioritizing multi-stakeholder approach to drive collective action.

The magnitude of impact largely will be determined by the framework used by the EU.

**Timeframe**
1-3 years

**Magnitude of potential impact**
Medium-high

**Likelihood**
Very likely

**Are you able to provide a potential financial impact figure?**
No, we do not have this figure

**Potential financial impact (currency)**
<Not Applicable>

**Potential financial impact figure - minimum (currency)**
<Not Applicable>

**Potential financial impact figure - maximum (currency)**
<Not Applicable>

**Explanation of financial impact**
Failure to comply may result in a maximum amount of at least 4% of the operator’s or trader’s total annual Union-wide turnover in the financial year preceding the fining decision in case of non-compliance.

**Primary response to risk**
Monitor and stay ahead of regulation

**Description of response**
Eliminating deforestation across our agricultural supply chains is a critical priority for Cargill. We are partnering with farmers to protect forests and other important ecosystems, we are promoting regenerative agricultural practices, we are restoring altered land and we are delivering innovation solutions in collaboration with key partners.

Over the past years, our efforts have laid a strong foundation, demonstrated what works, and helped establish strong relationships with key partners. Our Policy on Forests lays out our approach for achieving this target globally and is founded on our belief that farming and forests can and must coexist. Our urgency for action is reflected on the many efforts and initiatives championed by Cargill through our new initiative launched in 2022 in Brazil focused on protecting, managing and restoring land, we are working side-by-side with farmers to restore 100,000 hectares of altered land in Brazil over the next five years.

We’re using advanced satellite technology combined with a dedicated team on the ground to improve traceability across our supply chain. In Brazil, for example, we mapped every direct supplier (approximately 15,000) to the polygon level and are actively doing the same in other South American countries where we source soy.

**Cost of response**

**Explanation of cost of response**
Cargill is still working to determine the overall impact on our business and the additional costs associated with obtaining geolocation/polygon plot data of all suppliers, including indirect and smallholders. And the costs associated with the Information System identified by the European Commission.

---

**Forest risk commodity**
Other - Cocoa

**Type of risk**
Regulatory

**Geographical scale**
Global

**Where in your value chain does the risk driver occur?**
Direct operation
Supply chain

**Primary risk driver**
Non-compliance with national legislation

**Primary potential impact**
Increased compliance costs
Company-specific description
The EU Regulation on Deforestation-free commodities and products has entered into force on June 29, 2023 requiring companies, such as Cargill, to comply with reporting & due diligence requirements from December 30, 2024. These due diligence requirements are focused on preventing commodities & products from access the EU market when these are associated with deforestation, forest degradation and human rights risks. Cargill sources cocoa from direct and indirect suppliers, and will be required to provide accurate traceability data for all cocoa products imported into the EU. Cargill must ensure and prove that cocoa products are deforestation-free & demonstrate the due diligence process, through collecting information on geolocations for plot of land production, protection of human rights and ensuring imported/exported products and produces place on the EU market have no or negligible risk of non-compliance with the deforestation-free requirement, including an assessment of the risk of mixing with products of unknown origin or where deforestation has occurred.

We have built, a strong foundation and path to achieving our sustainability commitments, including making efforts in traceability to plantations, working with farmers to drive inclusive transformation, increasing transparency, enhancing monitoring and verification, and prioritizing multi-stakeholder approach to drive collective action. The magnitude of impact largely will be determined by the framework used by the EU.

Timeframe
1-3 years

Magnitude of potential impact
Unknown

Likelihood
Virtually certain

Are you able to provide a potential financial impact figure?
No, we do not have this figure

Potential financial impact (currency)
<Not Applicable>

Potential financial impact figure - minimum (currency)
<Not Applicable>

Potential financial impact figure - maximum (currency)
<Not Applicable>

Explanation of financial impact
Failure to comply may result in a maximum amount of at least 4% of the operator’s or trader’s total annual Union-wide turnover in the financial year preceding the fining decision in case of non-compliance.

Primary response to risk
Greater compliance with regulatory requirements

Description of response
We are partnering with farmers to protect forests and other important ecosystems, promoting regenerative agricultural practices, restoring altered land and delivering innovation solutions in collaboration with key partners. Over the past years, our efforts have laid a strong foundation, demonstrated what works, and helped establish strong relationships with key partners. Our Policy on Forests lays out our approach for achieving this target globally.

Our urgency for action is reflected on the many efforts and initiatives championed by Cargill:

We’re using advanced satellite technology combined with a dedicated team on the ground to improve traceability across our supply chain. In our cocoa supply chain, for example, we are deploying technology to give us unprecedented visibility, which helps us map farms, trace cocoa, assess deforestation risk, and engage suppliers. We use GPS to map the polygon farm boundaries and have mapped 70% of all farmers participating in the Cargill Cocoa Promise program. This visibility allows us to better trace product and monitor land use. For example, Cargill is partnering with PUR to promote agroforestry adoption in cocoa growing landscapes. This helps cocoa farmers restore depleted areas while diversifying incomes. Cargill helps fund the cost of seedlings, provides expertise on the ground, and offers direct engagement with cocoa growers whose soil for farming improves in quality when nearby forests regenerate.

Cost of response
Explanation of cost of response
Cargill is still working to determine the overall impact on our business and the additional costs associated with obtaining geolocation/polygon plot data of all suppliers, including indirect and smallholders. And the costs associated with the Information System identified by the European Commission.

---

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?

<table>
<thead>
<tr>
<th>Forest risk commodity</th>
<th>Have you identified opportunities?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Timber products</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
<tr>
<td>Palm oil</td>
<td>Yes</td>
</tr>
<tr>
<td>Cattle products</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
<tr>
<td>Soy</td>
<td>Yes</td>
</tr>
<tr>
<td>Other - Rubber</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
<tr>
<td>Other - Cocoa</td>
<td>Yes</td>
</tr>
<tr>
<td>Other - Coffee</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>Forest risk commodity</th>
<th>Opportunity details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Palm oil</td>
<td></td>
</tr>
</tbody>
</table>
Type of opportunity
Products & services

Where in your value chain does the opportunity occur?
Direct operation
Supply chain

Primary forests-related opportunity
Increased supply chain transparency

Company-specific description
As the understanding of deforestation grows, many of Cargill’s customers are setting targets and commitments to source 100% traceable, Deforestation-Free and/or RSPO certified palm oil. Given our role in the value chain, Cargill has an opportunity to offer traceable and sustainably sourced palm oil to these customers, positioning Cargill as a trusted supplier, to help customers achieve their commitments.

We continue to offer and supply RSPO certified products based on customer demand. As our customers want more customization with respect to traceability for their specific supply chain and despite the complexity, we continue to work to find ways to improve tracking and reporting at origin. Our Sustainable Palm Oil policy is rooted in the Principles and Criteria of the Roundtable on Sustainable Palm Oil (RSPO) and we believe they serve as the primary global sustainability standards for palm products and encourage all end-users of palm oil and palm oil products in the mature markets. We also promote the use of RSPO certified materials to our existing customers whom are either sourcing conventional materials to move to RSPO certified products in order to meet our Shared Responsibility target. Beyond supplying RSPO certified material, our global presence also gives us a unique understanding and insights on how we can work together with supply chain actors and industry experts in designing due diligence approaches that transform the supply chain and enable real transparency and accountability.

In order to deliver greater value to our customers, we scaled up the capabilities of PalmWise, Cargill’s digital customer portal, in 2021. Learn more here: https://www.cargill.com/doc/1432199176931/doc-central-digital-hub-sheet-bakery-palmwise-data-platform.pdf Our major palm customers are being onboarded to the portal to access detailed data and reporting about supply chain performance, traceability and grievance management. Cargill is also committed to 100% traceability to plantation and for all palm oil volumes to be in the ‘Delivering’ category of the NDPE IRF (Implementation Reporting Framework) by 2025, where such volumes supplied will also help meet our customers’ no deforestation and sustainabiliity targets. In 2022, Cargill achieved a 99% traceability to the mill and 72% to plantation for the palm oil and palm kernel oil it purchases and trades.

Estimated timeframe for realization
1-3 years

Magnitude of potential impact
Low

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
The impact has not been quantified financially. Restoration initiatives conserve biodiversity, increase and maintain environmental services, and promote social and economic benefits for the communities involved in the restoration value chain.

Cost to realize opportunity

Strategy to realize opportunity

i) Strategy to realize opportunity: We moved forward to increase transparency through verification, certification and greater visibility with our customers. As one of the co-conveners for the creation of the No Deforestation, No Peat and No Exploitation Implementation Reporting Framework (NDPE IRF), Cargill continues to play an active role in the further improvement of the IRF and its wider adoption by palm oil companies throughout the supply chain. To that end, for the second year in a row, Cargill completed NDPE IRF profiles for all of our refineries globally to share with our customers. This year we conducted an independent verification of all profiles and increased transparency by publishing them on Cargill.com for all stakeholders to access.

ii) Implementation case study: Cargill and PepsiCo brought together companies from every stage of the palm oil supply chain in November 2019, leading to formation of the Palm Oil Collaboration Group (POCG) and the PPBC Working Group, which focuses on scaling up positive approaches to improving livelihoods and protecting forests outside concessions. Cargill continues to be the co-convenor of the POCG in 2022. In order to scale up the IRF beyond the No Deforestation and No Peat modules, Cargill participated in a pilot for the No Exploitation module focused on collecting labor and land rights data in the palm supply chain. The pilot was completed in 2022, where insights from the pilot helped the Palm Oil Collaboration Group – an industry initiative, convened by Cargill and PepsiCo, consisting of more than 30 companies that have come together to accelerate effective implementation of NDPE commitments – to align on an approach to collect information on current practices and support improvements where needed.

Forest risk commodity
Soy

Type of opportunity
Efficiency

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

Primary forests-related opportunity
Nature-Based Solutions

Company-specific description
Brazil’s biomes are critical to the health of the planet and contribute to a more sustainable food supply chain. Mitigating the impact of climate change is crucial to global food security, and protecting these vital ecosystems plays a central role. Cargill is connecting across agriculture, environmental, academic, and business stakeholders to create a collection of programs that provide farmers with resources to implement more sustainable practices. In 2022, we partnered to launch new programs focusing on the environmental regularization of farms and on the restoration of 100,000 hectares of altered land in Brazil over the next five years, strengthening our commitment to...
contribute to more sustainable agriculture and to eliminate deforestation and land conversion from our supply chains. The initiatives contribute to build a more resilient productive system that has an efficient use of natural resources, which contributes to the mitigation of climate change and guarantees food security – aligned with Cargill’s purpose.

Estimated timeframe for realization
4-6 years

Magnitude of potential impact
High

Likelihood
Very 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
The impact is not quantified financially. Restoration initiatives conserve biodiversity, increase and maintain environmental services, and promote social and economic benefits for the communities involved in the restoration value chain. The support for regularization ensures compliance with the Forest Code, so important for Brazilian nature protection.

Cost to realize opportunity

Strategy to realize opportunity
i) Strategy to realize opportunity: In June 2022, we announced we are continuing to partner with agricultural, environmental, academic, and business stakeholders to develop a new set of programs that will build on the foundation we have established together and propel us forward even faster. These programs will help farmers and others protect forests and other native vegetation, manage production in a responsible way that meets the world’s needs, and restore landscapes across crucial biomes. We are putting farmers at the center of these initiatives because we know that they are the ones who can ultimately drive the transformation we seek and because solutions need to work for them. By partnering with a wide range of organizations, we are putting innovation to work to help farmers create that change.

ii) Implementation case study: Through one of our partner organizations, Preserve Ambiental, we provide assistance to help farmers in Maranhão to comply with the complex requirements of the Forest Code, a law designed to protect Brazil’s natural habitat from deforestation and resulting climate change. When farmers understand their environmental responsibilities and how to comply with regulations, they manage to strengthen production. Cargill adds technical assistance, such as incentives for low-carbon agricultural systems and promoting soy production in areas that are already cleared. We have impacted more than 100 farms since then. As well as protecting the farmland of today, it’s important to restore the farms of yesterday. Restoring once-farmed land can improve biodiversity and strengthen ecosystems in critical biomes like Brazil’s Cerrado. That’s why, in Brazil, we aim to restore an estimated 100,000 hectares—an area similar in size to New York City—in the next five years. Seven projects have been launched so far aiming to restore more than 16,000 hectares. For example, we are restoring altered areas in the Taquaruçu Grande River Basin, which supplies drinking water to a city of more than 300,000 people in central Brazil.

Forest risk commodity
Other - Cocoa

Type of opportunity
Markets

Where in your value chain does the opportunity occur?
Direct operation
Supply chain

Primary forests-related opportunity
Increased availability of products with reduced environmental impact (other than certified products)

Company-specific description
Product sustainability is becoming an increasing driver for consumers who see their product choices as a reflection of who they are and what they value. Consumers want to see the issues they care about acknowledged in the brands they buy. Providing products that meet and exceed these expectations is an opportunity for Cargill.

Estimated timeframe for realization
>6 years

Magnitude of potential impact
Medium

Likelihood
More likely than not

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
Cargill considers this information confidential
Cost to realize opportunity

Strategy to realize opportunity
i) Strategy to realize opportunity: We believe that a prerequisite for making real progress on sustainability is enabling transparency and traceability across the cocoa supply chain. The proliferation of innovative and cost-effective technological solutions is accelerating traceability, real-time data collection and financial transparency. It also allows for greater transparency on how cocoa is grown and sourced from farmers. As the quality of this information improves, consumers have greater confidence, and demand for sustainable cocoa goes up. This cycle will help hold everyone to a higher standard and move our industry forward.

ii) Implementation case study: Cargill intends to achieve 100 percent cocoa bean traceability and is integrating environmental protection projects into its Cocoa Promise program in collaboration with customers. The Cargill Cocoa Promise is our commitment to improving the lives of cocoa farmers and their communities. At the same time, it will help us to secure a long-term supply of cocoa for our business.

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.

<table>
<thead>
<tr>
<th>Position of individual or committee</th>
<th>Responsibilities for forest-related issues</th>
</tr>
</thead>
<tbody>
<tr>
<td>Board Chair</td>
<td>i) Progress toward forest and land-use commitments is reviewed by the CEO on a quarterly basis and reported to the board twice a year. Board members are briefed on key deforestation issues and programs.</td>
</tr>
<tr>
<td></td>
<td>ii) Decision Example: The CEO signed the Agricultural Commodity Companies Corporate Statement of Purpose in 2021. In 2022 Cargill worked collaboratively within our sector to develop the Agriculture Sector land use Roadmap to 1.5C through a process facilitated by the Tropical Forest Alliance.</td>
</tr>
<tr>
<td></td>
<td>iii) In Calendar Year 2022 the roles of CEO and Chairman of the Board were held by the same individual. On January 1, 2023, there was a leadership transition resulting in the previous CEO stepping into the role of Board Chair, and the COO became the new President and CEO of Cargill. The current President and CEO is also a member of the Board of Directors.</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Frequency that forests-related issues are a scheduled agenda item</th>
<th>Governance mechanisms into which forests-related issues are integrated</th>
<th>Please explain</th>
</tr>
</thead>
<tbody>
<tr>
<td>Scheduled - some meetings</td>
<td>Monitoring implementation and performance Monitoring progress towards corporate targets Overseeing the setting of corporate targets Reviewing and guiding annual budgets Reviewing and guiding business plans Reviewing and guiding corporate responsibility strategy Reviewing and guiding major plans of action Reviewing and guiding risk management policies Reviewing and guiding strategy Setting performance objectives</td>
<td>Description of how the governance mechanisms selected contribute to the board’s oversight of forest issues: The CEO and Board Chair have provided input and support into our expanded efforts around land use. This included the approval of a $30 million Land Innovation Fund to accelerate new ideas and collaborative solutions that will help improve the soy industry’s efforts to end deforestation and conversion in South America. The CEO signed the Agricultural Commodity Companies Corporate Statement of Purpose in 2021 and Cargill worked collaboratively within our sector to develop the Agriculture Sector Land Use Roadmap to 1.5C. Additionally, our CEO and Board Chair also join our biannual Land Use and Forest Sustainability Advisory Panel meetings. The panel is designed to ensure that the strategies and resources underpinning Cargill’s forest commitments are adequate to deliver positive socio-economic and environmental impact. The minutes of those meetings are available at <a href="http://www.cargill.com/sustainability/forest-advisory-panel">www.cargill.com/sustainability/forest-advisory-panel</a>. In Calendar Year 2022 the roles of CEO and Chairman of the Board were held by the same individual. On January 1, 2023, there was a leadership transition resulting in the previous CEO stepping into the role of Board Chair, and the COO became the new President and CEO of Cargill. The current President and CEO is also a member of the Board of Directors.</td>
</tr>
</tbody>
</table>

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
Cargill is a privately held business. We recruit and appoint independent members to our board of directors to help guide and inform our corporate strategy. Prospective board members are experienced senior executives who are established leaders in their field. Their candidacy is assessed against a broad set of criteria, including knowledge and experience on ESG matters, which includes the topics of land use and deforestation.

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).

<table>
<thead>
<tr>
<th>Name of the position(s) and/or committee(s)</th>
<th>Forests-related responsibilities of this position</th>
<th>Frequency of reporting to the board on forests-related issues</th>
<th>Please explain</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chief Executive Officer (CEO)</td>
<td>Assessing forests-related risks and opportunities</td>
<td>Quarterly</td>
<td>The CEO is the highest-ranking position in the company with responsibility for forest-related issues. The CEO works directly with the Chief Sustainability Officer (CSO) to assess and monitor land use risks and opportunities. The CEO and CSO report progress on the company’s land use commitments to the board on a quarterly basis, including progress towards the company’s zero deforestation goal in our palm, soy and cocoa supply chains. Metrics include KPIs related to traceability, monitoring, verification, engagement and % of DCF. Together, the CEO and CSO monitor progress on the company’s sustainability efforts, including our commitment to ending deforestation in our agricultural supply chains. Our priority supply chains of palm, soy, and cocoa have teams embedded in the business whose roles are focused on mitigating deforestation risks and advancing land use programs. Those teams report up through the CSO and implement a global strategy developed by the director of Nature Based Solutions. The CSO reports to the CEO. The CSO also leads our external Land Use and Forests Advisory Panel. In Calendar Year 2022 the roles of CEO and Chairman of the Board were held by the same individual. On January 1, 2023, there was a leadership transition resulting in the previous CEO stepping into the role of Board Chair, and the COO became the new President and CEO of Cargill, who is also a member of the Board of Directors.</td>
</tr>
<tr>
<td>Chief Sustainability Officer (CSO)</td>
<td>Setting forests-related corporate targets</td>
<td>Quarterly</td>
<td>Cargill's Chief Sustainability Officer and Corporate Senior Vice President is a member of the Executive Leadership Team, reporting to the CEO. The CSO leads the company’s integrated sustainability, corporate responsibility and corporate communications functions. The CSO reports progress on the company’s land use commitments to the board on a quarterly basis, including progress towards the company’s zero deforestation goal in our palm, soy and cocoa supply chains. Metrics include KPIs related to traceability, monitoring and verification. The CSO monitors progress on the company’s sustainability efforts, including our commitment to ending deforestation in our agricultural supply chains. Our priority supply chains of palm, soy, and cocoa have teams embedded in the business whose roles are focused on mitigating deforestation risks and advancing land use programs. Those teams also have reporting lines to Cargill’s CSO and implement a global strategy developed by the directors of Global Nature-Based Solutions lead, who reports directly to the Vice President of Environmental Sustainability, who reports to the CSO. The CSO also leads our external Land Use and forests Advisory Panel.</td>
</tr>
<tr>
<td>Other committee, please specify (ESG Committee)</td>
<td>Setting forests-related corporate targets</td>
<td>Quarterly</td>
<td>Members of the ESG Committee include: The CSO (Chair of the committee), Chief Executive Officer, General Counsel, Chief Financial Officer, Vice President of Corporate Audit and SVP of Business Operations and Supply Chain. The ESG Committee was established in 2022 and is responsible for approving and monitoring progress against forest targets. The ESG Committee ensures that systems are in place to monitor and address ESG Risk and opportunities, including forest-related risks. The CSO reports progress on the company’s land use commitments to the Corporate Governance Committee of the Board of Directors, including progress towards the company’s zero deforestation goal in our palm, soy and cocoa supply chains.</td>
</tr>
</tbody>
</table>

F4.3

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

<table>
<thead>
<tr>
<th>Provide incentives for management of forests-related issues</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>Cargill's strategic direction, the Game Plan for Success (GPS) brings Cargill together around a common set of goals to advance both our purpose and performance in an integrated and balanced way. The quarterly integrated performance scorecard includes progress toward land use commitments.</td>
</tr>
</tbody>
</table>

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)?

<table>
<thead>
<tr>
<th>Role(s) entitled to</th>
<th>Performance indicator</th>
<th>Contribution of incentives to the achievement of your organization’s forests-related commitments</th>
<th>Please explain</th>
</tr>
</thead>
<tbody>
<tr>
<td>Monetary reward</td>
<td>No one is entitled to</td>
<td>&lt;Not Applicable&gt;</td>
<td>Progress on select ESG targets is used to determine executive compensation. In addition, all executive leaders have unique and specific sustainability goals and objectives related to their business and/or functional responsibility, and a portion of their compensation is tied to the progress made against those targets.</td>
</tr>
<tr>
<td>Non-monetary reward</td>
<td>Corporate executive</td>
<td>Ending deforestation and/or conversion of other natural ecosystems. Ending deforestation and/or conversion of other natural ecosystems is aligned with our deforestation commitment: Cargill is committed to eliminating deforestation from its global supply chains and DCF for soy in South America by 2020. Most recently, we announced accelerated milestones to become deforestation-free in soy in the priority South America biomes of the Amazon, Cerrado and Chaco by 2025. This includes legal and illegal deforestation. In addition, we will be deforestation-free and achieve no peatland conversion in palm globally by 2025.</td>
<td>Cargill’s strategic direction brings Cargill together around a common set of goals to advance both our purpose and performance in an integrated and balanced way. The company’s internal quarterly integrated performance scorecard includes specific indicators related to progress toward forest and land-use commitments. Specific targets include progress toward our zero deforestation commitments in our palm, soy and cocoa supply chains. Progress targets are established for each quarter of the fiscal year that each supply chain is expected to meet as a threshold and report against. Progress against the KPIs is measured using a variety of software tools and collected by data and analytics teams and land use supply chain leads working in the business reports through to the CSO, who reports to the CEO. The supply chain leads implement a global strategy developed by the director of NBS.</td>
</tr>
</tbody>
</table>

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) Cargill_ESG2022_all.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**
General forests policy covering all commodities

**Content**
- Commitment to eliminate conversion of natural ecosystems
- Commitment to no land clearance by burning or clearcutting
- Commitment to eliminate deforestation
- Commitment to no deforestation, to no planting on peatlands and to no exploitation (NDPE)
- Commitment to resolving both social and environmental issues in own operations and supply chain
- Commitments beyond regulatory compliance
- Commitment to transparency
- Recognition of potential business impact on forests and other natural ecosystems
- Description of forest risk commodities, parts of the business, and stages of value-chain covered by the policy
- List of timebound milestones and targets
- Description of forests-related standards for procurement

**Document attachment**
Cargill Policy on Forests.pdf

Please explain

i) How regularly policy is reviewed/updated: Cargill’s Sustainability, legal and commercial teams review our policies at least once every five years; additions may be made if necessary and on a rolling basis as the deforestation status changes and our knowledge increases.

ii) Why selected content is included: We are delivering on our commitment through time-bound policies and action plans in our cocoa, palm and soy supply chains. Namely, we have a 2030 global commitment to be deforestation free. Recognizing both the size and complexity of our global supply chains and the importance of taking a rigorous approach across all our businesses, we have established a set of internal land use operating guidelines. Our action plans are centered on continuous improvement and are formally reviewed on an annual basis, as described in our supply chain progress reports. The Action Plans are where more frequent updates can be made to reflect latest best practice.

iii) How policy informs internal decision making: These provide the base foundation and direction required by individual Cargill businesses to deliver on this corporate deforestation-free commitment and serve as an addition to existing policies and procedures held at the corporate and individual supply chain levels. The guidelines are also designed as a platform from which each business can accelerate its own progress against the deforestation commitment. These internal guidelines are supported by supply chain working teams for each supply chain risk or origination biome comprising sustainability, commercial and corporate affairs employees from related areas of the company. Additional support and guidance are provided by Cargill’s global Sustainability function and overseen by our executive level sustainability advisory process.

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**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?

<table>
<thead>
<tr>
<th>Forest risk commodity</th>
<th>Public commitments made</th>
</tr>
</thead>
<tbody>
<tr>
<td>Palm oil</td>
<td>Yes</td>
</tr>
<tr>
<td>Soy</td>
<td>Yes</td>
</tr>
<tr>
<td>Other – Cocoa</td>
<td>Yes</td>
</tr>
</tbody>
</table>

**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
- Tropical Forest Alliance
- Soy Moratorium
- Other, please specify (Corporate Statement of Purpose - Agriculture Sector Roadmap to 1.5°C, SCF, Protocolo Verde de Grãos do Pará, Cocoa & Forest Initiative, Joint Frameworks for Action Ghana & Cote d'Ivoire, CocoaAction, ViSeC del Gran Chaco Argentino, Mesa de Soya.)

**F4.6b**

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

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

**Operational coverage**
Direct operations and supply chain

**% of total production/consumption covered by commitment**
100%

**Cutoff date**
2019

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

**Reason for selecting cutoff date**
Specific to commitment

**Commitment target date**
2021-25

**Please explain**
Cargill's commitment to producing and sourcing palm oil in an economical, environmentally sustainable and socially responsible manner is embodied in our responsible production requirements that aim to deliver palm oil that is produced in accordance with “No Deforestation, No Peat and No Exploitation” (NDPE) practices. Cargill commits to a traceable, transparent and sustainable palm oil supply chain that: Protects high conservation value (HCV) areas, high carbon stock (HCS) forests and peatlands regardless of depth; Respects and upholds the rights of workers, indigenous peoples and local communities; Enables smallholders to become successful businesspeople, improving their livelihoods through responsible production, maximizing yields and improving quality; Upholds high standards of transparency through reporting of traceability, time-bound implementation plans, resolving grievances and achieving third-party verified policy compliance.

In Brazil, we have been working with Earthworm Foundation (formerly The Forest Trust) through the Aggregator Refinery Transformation (ART) program to help palm oil mills in our supply chain transform their environmental, social and labor practices. Through the ART program, an FPIC and conflict resolution training was conducted with 2 companies and 5 Staff (Biopalma and Tauá Brasil).

In Latin America, we updated our Connected4Change platform to integrate NDPE questions from the Implementation Reporting Framework (IRF) and provide automatic reports on traceability. We continued to provide webinar trainings for about half of our suppliers focused on addressing forced labor and working conditions. In Colombia and Nicaragua, we also scaled implementation of our Continuous Improvement Program focused on NDPE best practices, providing more than 270 hours of training in the second half of 2021 to 12 suppliers. Four suppliers graduated from the program, demonstrating clear progress toward compliance with NDPE criteria.

Cargill also collaborates through landscape-level initiatives and platforms, such as the Tropical Forest Alliance (TFA), to address challenges that span physical and political boundaries and involve multiple commodities, as issues related to deforestation and social exploitation often are not limited to a single supplier or sector. To increase use of sustainable practices by smallholders around our operations, we are implementing programs near our Ketapang and Hindoli plantations. In Ketapang, West Kalimantan, Cargill, IDH—The Sustainable Trade Initiative, JDE Peet’s, and FORTASBI (the Indonesian Sustainable Oil Palm Smallholders Forum) are supporting independent smallholders to achieve ISPO and RSPO certification. To date, 5,519 smallholders are taking part in the landscape program covering 11,568 hectares of plantations.

In the Musi Banyuasin region, 2,500 smallholders supplying Cargill’s Tanjung Dalam mill participated in the Hindoli Landscape Program with the support of IDH. Activities included social mapping, land use assessment, preparation to attain RSPO and ISPO certification, trainings, and building capacity to help smallholders organize themselves into cooperatives. In the Siak and Pelalawan districts, a coalition formed by Cargill and eight other companies working together with the Consortium of Resource Experts, known as CORE—which includes Daemeter and Proforest—continues implementation of activities to advance the Siak and Pelalawan Landscape Program. In 2022, 1,436 oil palm smallholders were mapped and 53 mills were engaged on the importance of and need for conservation, restoration and/or rehabilitation through the Siak Pelalawan Landscape Programme.

**Forest risk commodity**
Soy

**Criteria**
No conversion of natural ecosystems
Zero gross deforestation/ no deforestation
Secure Free, Prior and Informed Consent (FPIC) of indigenous people and local communities
No sourcing of illegally produced and/or traded forest risk commodities

**Operational coverage**
Direct operations and supply chain

**% of total production/consumption covered by commitment**
100%

**Cutoff date**
Please select

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

**Reason for selecting cutoff date**
Region-wide agreement/recommendation

**Commitment target date**
2026-2030
Please explain
In Brazil’s Pará state, Cargill only purchases from those farms that have obtained a CAR (Rural Environmental Registry) and meets other criteria, such as no illegal deforestation, no overlapping with indigenous territories or conservation units and no embargoes. In 2015, Cargill released its Policy on Forests, which was revised in 2019. It sets principles to guide Cargill businesses in addressing deforestation risk in their supply chains. We launched the Policy on Sustainable Soy - South American Origins in 2019, highlighting 4 key commitments in support of a transparent & sustainable South American soy supply chain: 1. Transform our supply chain to be deforestation free while protecting native vegetation beyond forests; 2. Promote responsible production, which benefits farmers & surrounding communities; 3. Respect & upholds the rights of workers, indigenous peoples and communities; 4. Uphold high standards of transparency through reporting of key metrics, progress and grievances.

As outlined in Cargill’s South America soy action plan, we are committed to transforming our South America soy supply chain to be deforestation- and conversion-free by 2030. The cut-off date of this commitment is the same as the target date. While we source soy from all of the major growing regions in the world, we are focused on South America as the highest-priority region for improving soy sustainability due to being an area of growing demand for soy.

Where we can, we buy soy directly from farmers. Cooperatives & other companies are also essential to ensuring we can provide the volumes our customers need. There are 18 cooperatives that account for 76% of the soy volumes we buy indirectly in Brazil. We are engaging with these indirect suppliers to understand more about the soy they are selling us.

Cargill has undertaken several actions to meet our commitments in 2022. We are implementing Triple S (3S)– Cargill’s proprietary soy certification program – in Argentina, Brazil and Paraguay. 3S helps suppliers verify that their soy has been produced with high standards, including being DCF. It also provides tools and knowledge to continuously improve aspects of their production. We also engage farmer in others certification programs, like RTRS & 2BSvs, that has zero deforestation criteria. In South America we are engaging over a thousand farmers and we cover more than 2.69 mil hectares.

The Land Innovation Fund for Sustainable Livelihoods – which Cargill launched with a commitment of $30 mil – supports projects that will help protect native vegetation across South America. The fund has already supported 28 projects, with 34 partners involved and 30 innovations launched. The results include engaging more than 1,300 farmers in the initiatives and covers more than 1.65 mil hectares.

In addition, we are partnering to restore 100,000ha in Brazil over the next five years as part of our Protect, Manage and Restore programs.

Our strong system of controls helps ensure the integrity of our direct soy supply chain in Brazil. Every day, our automated system consults lists managed by various agencies and organizations. When a farming operation appears on one of these lists, it is immediately blocked so it is not eligible to sell soy to us. We also block other farms registered to the same person or entity in the state, as well as those with whom they have a close commercial relationship. These affiliated farms cannot be unblocked until we conduct a thorough analysis to ensure that soy from the violating farm is not being rerouted and sold to us through the affiliated operation. These are then re-evaluated each new crop season to confirm they are still complying.

Cargill has a soy traceability portal, SoyaWise™. It provides our customers with greater transparency about their individual soy purchases, certification details, information about sourcing areas and an understanding of deforestation risks. https://www.cargill.com/sustainability/sustainable-soy/soyawise

**Forest risk commodity**
Soy

**Criteria**
- Zero gross deforestation/ no deforestation
- Collaborate in landscapes/jurisdictions to progress shared sustainable land use goals
- No sourcing of illegally produced and/or traded forest risk commodities

**Operational coverage**
Selected facilities, businesses or geographies only

**% of total production/ consumption covered by commitment**
100%

**Cutoff date**
Please select

**Forest risk countries/areas that the cutoff date applies to**
- Argentina
- Bolivia (Plurinational State of)
- Brazil
- Paraguay

**Reason for selecting cutoff date**
Sector-wide agreement/recommendation

**Commitment target date**
2021-25

**Please explain**

As outlined in Cargill’s South America Sustainable Soy Policy, we are committed to transforming our South America soy supply chain to be deforestation- and conversion-free by 2030. While we source soy from all of the major growing regions in the world, we are focused on South America as the highest-priority region for improving soy sustainability because it is home to vital landscapes that must be protected, such as the Amazon, Cerrado and Gran Chaco biomes, as well as being an area of growing demand for soy.

To help us achieve our commitment, we will be deforestation-free in soy in the critical South American biomes of the Amazon, Cerrado and Chaco by 2025 through the Agriculture Sector land use Roadmap to 1.5°C. The cut-off date of this commitment is the same as the target date. This roadmap aims to accelerate existing action by the agri-commodity sector on deforestation to align with global climate goals, in a way that contributes to food security, economic development and farmer livelihoods.

The roadmap has 3 pillars:
1. Accelerate supply chain action to reduce emissions from land use change
2. Drive transformation of commodity producing landscapes
3. Support forest positive sector transformation

**Forest risk commodity**
Soy

**Criteria**
- No conversion of natural ecosystems
Zero gross deforestation/ no deforestation
No sourcing of illegally produced and/or traded forest risk commodities

Operational coverage
Selected facilities, businesses or geographies only

% of total production/ consumption covered by commitment
11-20%

Cutoff date
2008

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

Reason for selecting cutoff date
Sector-wide agreement/recommendation

Commitment target date
No target date

Please explain
In 2006, Cargill worked with many others to establish the Amazon Soy Moratorium, a voluntary commitment that says that we will not buy soy from farmers who deforested areas of the Amazon biome after the date. The Amazon Soy Moratorium was adapted to align with Brazil's new Forest Code (2008 as a cut-off date) and in May 2016 was renewed indefinitely. Cargill remains unwavering in our commitment to the Amazon Soy Moratorium as a crucial means of protecting the biome. The Amazon moratorium remains a strong success story, as soy production in the biome has continued to increase without driving deforestation. Annually, we contract third-party audits to verify our supplier verification processes and systems, to guarantee compliance with the moratorium in the Amazon. This makes it possible not only to provide transparency to our external stakeholders, but also ensures that our systems can be tested and improved as technology advances.

Forest risk commodity
Other - Cocoa

Criteria
Zero gross deforestation/ no deforestation

Operational coverage
Supply chain

% of total production/ consumption covered by commitment
100%

Cutoff date
No cutoff date

Forest risk countries/areas that the cutoff date applies to
Applied globally

Reason for selecting cutoff date
Please select

Commitment target date
2026-2030

Please explain
Cargill Cocoa & Chocolate introduced our five cocoa sustainability Goals in 2017, cementing our commitments to delivering our contribution to the SDGs and further improving farmer and community livelihood. As outlined in our Protect our Planet Strategic Action Plan we will promote environmental best practices in our business and across our supply chain. We set our targets of reaching zero deforestation in the cocoa supply chain by 2030. The Protect Our Planet plan provides concrete actions the company is taking to achieve 100 percent cocoa bean traceability and includes a commitment of “no further conversion” of any forest land in Ghana and Ivory Coast for cocoa production. It also expands the company’s forest efforts to five origin countries (Brazil, Indonesia, Cameroon, Ivory Coast and Ghana) as well as the indirect cocoa supply chain, while securing the future livelihoods and resilience of smallholder cocoa farmers.

Key progress against our commitment includes mapping farmers in the Cargill Cocoa Promise supply chain. This represents approximately a quarter of our global supply chain. We moved our mapping data to FarmForce, which allowed us to better connect farms maps to active farms administered in our systems. Additionally, we partnered up with Meridia, a high-quality field data solutions provider, to improve the quality of our geolocation data and our quality control process flow.

As of today, 47% of our sourced cocoa is certified by third party verification.

Additionally, we expanded our collaboration with PUR, Agromap, FOA, and Impactum in Côte d’Ivoire and with other agroforestry partners, such as Imafloara in Brazil.

In 2022, We promoted cocoa agroforestry practices to more than 17,500 farmers across Ghana and Côte d'Ivoire and distributed more than 1.4 million multi-purpose trees for on-farm planting. These farmers are targeted based on deforestation risks at jurisdictional and cooperative level.

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?

<table>
<thead>
<tr>
<th>Are forests-related issues integrated?</th>
<th>Long-term time horizon (years)</th>
<th>Please explain</th>
</tr>
</thead>
</table>
| Yes, forests-related issues are integrated | 16-20 | 1. Description and examples: Cargill believes that forests and farming can and must coexist in order to sustain the health of people and our planet. We remain committed to our overall goal to be deforestation free by 2030 across Cargill and deforestation and conversion free for soy in South America by 2030. Over the past year we accelerated this commitment to be deforestation free in the South American soy supply chain in three key biomes (Amazon, Chaco, and the Cerrado) by 2025.
We are fully committed to supporting farmer livelihoods, and promoting responsible production, which benefits farmers and surrounding communities. To this end, Cargill has trained more than 250,000 farmers in good agricultural practices across the three supply chains. We are managing the 3S training program in Brazil, which helps farmers protect natural resources in their own operations and includes training on measuring and improving performance. Finally, we have targeted one million farmers benefiting from the Cargill Cocoa Promise which was established in 2012 and will last for the remaining duration of the program.

| Yes | 11-15 | 1. Description and examples: Cargill’s strategy is directly linked to its purpose of nourishing our world in a safe, responsible and sustainable manner. We are committed to transforming our agricultural supply chains to be deforestation-free, through prioritized supply chain policies and time-bound action plans. An example of these action plans is the Palm Oil Roadmap (initially launched in 2014, but revised in 2020), which includes specific targets for traceability (100% Traceability to Plantation by 2025) and verification of deforestation free volumes (100% verified by 2030).
We also updated our Human Rights Policy in 2023, protecting workers and indigenous people. Asset siting, location, size, and feeder area are assessed based-on land use impact and risk and incorporated into our strategy for long-term objectives.

| Yes, forests-related issues are integrated | 16-20 | 1. Description: In specific relation to forests, financial planning includes the resources necessary to meet Cargill’s objectives and strategic goals as mentioned above. Asset siting, location, size, and feeder area are assessed based-on land use impact and risk and incorporated into our financial planning. Cargill has committed to providing $1.8 million USD to WRI as the secretariat for “Initiative 20×20” (launched in 2014), a country-led effort seeking to protect and restore 50 million hectares of land by 2030. The partnership aims to change the dynamics of land degradation in Latin America and the Caribbean, uniting 18 national governments, three regional governments, and more than 100 technical and financial partners. Cargill’s grant has supported actions to build the investment foundation for transformative projects with innovative approaches to restoration.

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.

<table>
<thead>
<tr>
<th>Target reference number</th>
<th>Target 1</th>
</tr>
</thead>
<tbody>
<tr>
<td>Forest risk commodity</td>
<td>Palm oil</td>
</tr>
<tr>
<td>Year target was set</td>
<td>2014</td>
</tr>
<tr>
<td>Target coverage</td>
<td>Business activity</td>
</tr>
<tr>
<td>Target category</td>
<td>Traceability</td>
</tr>
<tr>
<td>Metric</td>
<td>% of volume traceable to traceability point</td>
</tr>
<tr>
<td>Traceability point</td>
<td>Plantation</td>
</tr>
<tr>
<td>Third-party certification scheme</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
<tr>
<td>Base year</td>
<td>2014</td>
</tr>
<tr>
<td>Base year figure</td>
<td>0</td>
</tr>
<tr>
<td>Target year</td>
<td>2025</td>
</tr>
<tr>
<td>Target year figure</td>
<td>100</td>
</tr>
<tr>
<td>Reporting year figure</td>
<td>72</td>
</tr>
<tr>
<td>% of target achieved relative to base year [auto-calculated]</td>
<td>72</td>
</tr>
<tr>
<td>Target status in reporting year</td>
<td></td>
</tr>
</tbody>
</table>
Is this target linked to a commitment?
Zero net/gross deforestation

Please explain
Traceability is a key tool for increasing transparency in supply chains. We view traceability as a foundational capability. We map our supply chain in order to better understand our sourcing areas and where suppliers operate; assess the risk of unsustainable practices associated with palm oil production – such as deforestation, peatland clearance and fires – enabling us to prioritize engagement; and monitor deforestation, fires and land development to mitigate risk, demonstrate compliance with NDPE requirements and inform our interventions related to noncompliance. Cargill’s goal is to have all palm oil volumes we produce, trade and process traceable to plantations in high-risk supply chains. Our own plantations and mills in Indonesia are fully traceable, but most of the palm oil we trade and process comes from third-party refiners, aggregators or mills. We continue making progress in traceability to the plantation level.

In 2022, Cargill achieved a 99% traceability to the mill and 72% to plantation for the palm oil and palm kernel oil it purchases and trades. While traceability is only one of many tools in our sustainability program, it plays an important role in identifying non-compliance with our NDPE policy. We have adapted our approach as we gained new insights along the way. For example, our ability to reach 100% traceability to plantations (TTP) depends upon the ability of our suppliers to collect and report data from their suppliers. We have seen how supply chain complexities, government restrictions on sharing of concession boundaries and changing relationships between mills, third-party plantations and smallholders make it difficult for mills to obtain information and influence practices. With the help of CORE, we are piloting a cloud-based portal that will allow suppliers to submit their TTP data online, consistent with our risk-calibrated approach to collecting data. In addition to improving efficiency, the portal enables comparison of mill volumes with declarations from individual fresh-fruit bunch (FFB) suppliers so discrepancies can be resolved and GPS locations can be analyzed to check for proximity to mills, position on land/water, and identification of suppliers whose reported locations need to be examined further. These capabilities will help to improve traceability, monitoring, and verification of NDPE compliance.

Underway

Target reference number
Target 2

Forest risk commodity
Soy

Year target was set
2020

Target coverage
Country/area/region

Target category
Traceability

Metric
% of volume traceable to traceability point

Traceability point
Farm

Third-party certification scheme
<Not Applicable>

Base year
2021

Base year figure
83

Target year
2022

Target year figure
100

Reporting year figure
99.94

% of target achieved relative to base year [auto-calculated]
99.6470588235294

Target status in reporting year
Underway

Is this target linked to a commitment?
No conversion of natural ecosystems

Please explain
South America is home to a number of globally important natural landscapes. Many of these landscapes intersect with areas that are favourable for agricultural development. These intersections are the hot spots requiring urgent attention to protect these natural landscapes. Meanwhile, consumer demand for global grain and oilseeds continues to grow. In order to meet this demand, choices will be made on which crops to grow and where, with South American agricultural regions playing a vital role in fulfilling this growing demand. Because of this, South America was the focus of the Sustainable Soy Policy, where we committed to building a deforestation- and conversion-free (DCF) supply chain as quickly as possible. Polygon mapping of our direct soy suppliers is crucial to our efforts to build a deforestation-free supply chain because it enables us to monitor land use changes connected to the soy we buy. We will be able to respond to such land use changes on an ongoing basis through direct engagement with the farmers involved. The target of 100% was chosen because robust mapping will give us a clearer picture than ever before of our direct supply chain, enabling us to better monitor for potential land conversion violations and quickly take action. We have a rolling target because new suppliers can be added every year to our database and we want all of them mapped.

For polygon mapping in Brazil, we use two methodologies. For suppliers who own the land, we use automated consultation of the INCRA-SIGEF website. For suppliers who rent land to grow their soy, our administrative team identifies them and collects data. In other countries, all the data collection is done by our commercial team. We are pleased to share that we have completed polygon mapping of all our direct soy suppliers in Brazil. From now on, any new direct suppliers will be required to provide polygon information about their farms before they can be registered in our system and sign commercial agreements. This will enable us to maintain a full registry of our direct suppliers going forward. With our mapping work in Brazil complete, we are focused on finishing gathering polygons for our direct suppliers in the other South
American countries where we source soy.

<table>
<thead>
<tr>
<th>Target reference number</th>
<th>Target 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>Forest risk commodity</td>
<td>Other - Cocoa</td>
</tr>
<tr>
<td>Year target was set</td>
<td>2011</td>
</tr>
<tr>
<td>Target coverage</td>
<td>Product level</td>
</tr>
<tr>
<td>Target category</td>
<td>Traceability</td>
</tr>
<tr>
<td>Metric</td>
<td>Other, please specify</td>
</tr>
<tr>
<td>Traceability point</td>
<td>Farm</td>
</tr>
<tr>
<td>Third-party certification scheme</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
<tr>
<td>Base year</td>
<td>2021</td>
</tr>
<tr>
<td>Base year figure</td>
<td>100</td>
</tr>
<tr>
<td>Target year</td>
<td>2022</td>
</tr>
<tr>
<td>Target year figure</td>
<td>100</td>
</tr>
<tr>
<td>Reporting year figure</td>
<td>100</td>
</tr>
<tr>
<td>% of target achieved relative to base year [auto-calculated]</td>
<td>&lt;Calculated field&gt;</td>
</tr>
<tr>
<td>Target status in reporting year</td>
<td>Achieved</td>
</tr>
<tr>
<td>Is this target linked to a commitment?</td>
<td>Not linked to specific commitment</td>
</tr>
</tbody>
</table>
| Please explain | We seek to provide clear, robust and transparent information, powered by technology, and to partner with third-party certifiers. This applies to both our direct supply chain, covered by the Cargill Cocoa Promise and accounting for about half of the cocoa we source, and our indirect supply chain. 100% of our sourced cocoa is traceable up to country level and 68% is sourced directly. For our direct sustainable supply chain we have traceability information up to farm level, either digital or paper based, but we continue to scale our digital first-mile traceability in order to have 100% digital traceability. We expanded CocoaWise™, our digital suite of tools, to provide a more accurate reflection of the active farms in our sourcing network and are enhancing our mapping capabilities to create more insights. 25% of the farms in our whole supply chain have polygon maps and are part of our sustainable network, Cargill Cocoa Promise. Learn more about CocoaWise on our website: https://www.cargill.com/sustainability/cocoa/cocoawise-portal  
Our direct sustainable supply chain is a subset of our direct suppliers that we have farm information, producers have been certified by a third-party, and these producers receive programming from Cargill on topics including coaching, child labor monitoring & remediation, deforestation and deforestation monitoring. The Cocoa direct sustainable supply chain is also known as the Cocoa promise network and is implemented in five countries: Côte d'Ivoire, Ghana, Cameroon, Indonesia and Brazil. We moved our mapping data to FarmForce, which allowed us to better connect farms maps to active farmers administered in our systems. Our priority is to ensure no forests are converted or degraded to produce cocoa. |

<table>
<thead>
<tr>
<th>Target reference number</th>
<th>Target 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>Forest risk commodity</td>
<td>Not commodity-specific</td>
</tr>
<tr>
<td>Year target was set</td>
<td>2022</td>
</tr>
<tr>
<td>Target coverage</td>
<td>Country/area/region</td>
</tr>
<tr>
<td>Target category</td>
<td>Natural ecosystem restoration and protection</td>
</tr>
<tr>
<td>Metric</td>
<td>Hectares under restoration</td>
</tr>
<tr>
<td>Traceability point</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
</tbody>
</table>
Third-party certification scheme  
<Not Applicable>  

Base year  
2022  

Base year figure  
0  

Target year  
2027  

Target year figure  
100000  

Reporting year figure  
0  

% of target achieved relative to base year [auto-calculated]  
0  

Target status in reporting year  
New  

Is this target linked to a commitment?  
Not linked to specific commitment  

Please explain  
Cargill is partnering across agriculture, environmental, academic, and business stakeholders to launch new programs focused on the restoration of 100,000 hectares of altered land in Brazil over the next five years through our Protect, Manage & Restore programs. These new programs created in partnership with national and regional environmental organizations will also support farmers in developing techniques to manage working lands in a more sustainable way, provide incentives and resources to increase productivity, and help farmers align to environmental regularization.

F6.2  

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

<table>
<thead>
<tr>
<th>Description of traceability system</th>
<th>Exclusions of exclusion</th>
</tr>
</thead>
<tbody>
<tr>
<td>Timber products</td>
<td></td>
</tr>
<tr>
<td>Palm oil</td>
<td></td>
</tr>
<tr>
<td>Soy</td>
<td></td>
</tr>
<tr>
<td>Other - Rubber</td>
<td></td>
</tr>
<tr>
<td>Other - Cocoa</td>
<td></td>
</tr>
<tr>
<td>Other - Coffee</td>
<td></td>
</tr>
</tbody>
</table>

(F6.2a) Provide details on the level of traceability your organization has for its disclosed commodity(ies).
<table>
<thead>
<tr>
<th>Forest risk commodity</th>
<th>Point to which commodity is traceable</th>
<th>Countries/areas to which this traceability point applies</th>
<th>% of total production/consumption volume traceable</th>
</tr>
</thead>
<tbody>
<tr>
<td>Palm oil</td>
<td>Plantation</td>
<td>Brazil, Cambodia, Cameroon, Colombia, Costa Rica, Côte d'Ivoire, Ecuador, Guatemala, Honduras, Indonesia, Malaysia, Mexico, Nicaragua, Panama, Papua New Guinea, Peru, Solomon Islands, Thailand</td>
<td>76</td>
</tr>
<tr>
<td>Palm oil</td>
<td>Mill</td>
<td>Brazil, Cambodia, Cameroon, Colombia, Costa Rica, Côte d'Ivoire, Ecuador, Guatemala, Honduras, Indonesia, Malaysia, Mexico, Nicaragua, Panama, Papua New Guinea, Peru, Solomon Islands, Thailand</td>
<td>23</td>
</tr>
<tr>
<td>Palm oil</td>
<td>First importer</td>
<td>Brazil, Cambodia, Cameroon, Colombia, Costa Rica, Côte d'Ivoire, Ecuador, Guatemala, Honduras, Indonesia, Malaysia, Mexico, Nicaragua, Panama, Papua New Guinea, Peru, Solomon Islands, Thailand</td>
<td>1</td>
</tr>
<tr>
<td>Soy</td>
<td>Farm</td>
<td>Argentina, Bolivia (Plurinational State of), Brazil, Paraguay, Uruguay</td>
<td>64</td>
</tr>
<tr>
<td>Soy</td>
<td>Municipality or equivalent</td>
<td>Argentina, Bolivia (Plurinational State of), Brazil, Paraguay, Uruguay</td>
<td>36</td>
</tr>
<tr>
<td>Other - Cocoa</td>
<td>Farm</td>
<td>Brazil, Cameroon, Côte d'Ivoire, Ghana, Indonesia</td>
<td>68</td>
</tr>
<tr>
<td>Other - Cocoa</td>
<td>Country</td>
<td>Brazil, Cameroon, Colombia, Congo, Côte d'Ivoire, Dominican Republic, Ecuador, El Salvador, Ghana, Guinea, Haiti, Indonesia, Liberia, Madagascar, Nigeria, Papua New Guinea, Peru, Philippines, Sao Tome and Principe, Sierra Leone, Solomon Islands, Uganda, United Republic of Tanzania, Vanuatu, Venezuela (Bolivarian Republic of)</td>
<td>32</td>
</tr>
</tbody>
</table>
(F6.3) Have you adopted any third-party certification scheme(s) for your disclosed commodity(ies)?

<table>
<thead>
<tr>
<th>Third-party certification scheme adopted?</th>
<th>% of total production and/or consumption volume certified</th>
</tr>
</thead>
<tbody>
<tr>
<td>Timber products</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
<tr>
<td>Palm oil</td>
<td>Yes</td>
</tr>
<tr>
<td>Cattle products</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
<tr>
<td>Soy</td>
<td>Yes</td>
</tr>
<tr>
<td>Other - Rubber</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
<tr>
<td>Other - Cocoa</td>
<td>Yes</td>
</tr>
<tr>
<td>Other - Coffee</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
</tbody>
</table>

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

Forest risk commodity
Palm oil

Third-party certification scheme
RSPO Segregated

Chain-of-custody model used
<Not Applicable>

% of total production/consumption volume certified
22.7

Form of commodity
Crude palm oil (CPO)
Crude palm kernel oil (CPKO)
Palm oil derivatives
Palm kernel oil derivatives

Volume of production/consumption certified
940072

Metric for volume
Metric tons

Is this certified by more than one scheme?
No

Is embedded soy certified through this scheme?
<Not Applicable>

Please explain
We will continue to offer and supply RSPO certified products based on customer demand. Our customers want more customization with respect to traceability for their specific supply chain and despite the complexity, we continue to work to find ways to improve tracking and reporting at origin.

We are committed towards a 100% transparent, traceable and sustainable palm supply chain by 2025. Our policy is rooted in the Principles and Criteria of the Roundtable on Sustainable Palm Oil (RSPO) and we believe they serve as the primary global sustainability standards for palm products and encourage all end-users of palm oil and palm oil products in the mature markets. We also promote the use of RSPO certified materials to our existing customers who are sourcing conventional materials to move to RSPO certified products in order to meet our Shared Responsibility target of increasing uptake of certified product by 2% annually.

We had conducted awareness building session with customers regarding RSPO certification in bid to help them to be more aware of RSPO. We also promoting the uptake of Independent Smallholder CSPO with our customers. In LATAM, we met with customers and farmers to explain more about RSPO scheme, its implications and benefits for all parties of the supply chain. We supported the Mexico Holistic Programme, along with part of our customers, ProForest and the Mexican Federation of Palm Oil Growers (Femexpalma). This programme is aiming, among other goals, to creating a local offering of RSPO product through providing direct support to Mexican growers in achieving the certification.

Forest risk commodity
Palm oil

Third-party certification scheme
RSPO Mass Balance

Chain-of-custody model used
<Not Applicable>

% of total production/consumption volume certified
11.5

Form of commodity
Crude palm oil (CPO)
Crude palm kernel oil (CPKO)
Palm oil derivatives
Palm kernel oil derivatives
We will continue to offer and supply RSPO certified products based on customer demand. Our customers want more customization with respect to traceability for their specific supply chain and despite the complexity, we continue to work to find ways to improve tracking and reporting at origin. We are committed towards a 100% transparent, traceable and sustainable palm supply chain by 2025. Our policy is rooted in the Principles and Criteria of the Roundtable on Sustainable Palm Oil (RSPO) and we believe they serve as the primary global sustainability standards for palm products and encourage all end-users of palm oil and palm oil products in the mature markets. We also promote the use of RSPO certified materials to our existing customers who are sourcing conventional materials to move to RSPO certified products in order to meet our Shared Responsibility target of increasing uptake of certified product by 2% annually. We conducted sessions with customers to build awareness of RSPO certification. We also promoting the uptake of Independent Smallholder CSPO with our customers. In LATAM, we met with customers and farmers to explain more about RSPO scheme, its implications and benefits for all parties of the supply chain. We supported the Mexico Holistic Programme, along with part of our customers, ProForest and the Mexican Federation of Palm Oil Growers (Femexpalma). This programme is aiming, among other goals, to creating a local offering of RSPO product through providing direct support to Mexican growers in achieving the certification.

To build stronger supply chains of RTRS products, we achieved certification for several of our facilities in Brazil. This includes plants, ports and warehouses in Brazil, including in the state of Maranhão, in the Matopiba region of the Cerrado biome. This allows us to sell certified volume to the domestic market and gives us two routes by which to export RTRS soy to customers: from certified farms in Mato Grosso through our Santarém port, and from certified farms in Matopiba through the export terminal at Itaqui.

We do not disclose the % of total consumption volume certified because this is confidential commercial information.
criteria to produce biofuels. We have the certification in Argentina, Bolivia, Brazil, Paraguay and Uruguay. And in Argentina, Brazil and Paraguay part of the suppliers are also certified as Triple STM – Cargill proprietary certification and continuous improvement program.

<table>
<thead>
<tr>
<th>Forest risk commodity</th>
<th>Soy</th>
</tr>
</thead>
<tbody>
<tr>
<td>Third-party certification scheme</td>
<td>Other, please specify (Triple S)</td>
</tr>
<tr>
<td>Chain-of-custody model used</td>
<td>Mass balance</td>
</tr>
<tr>
<td>% of total production/consumption volume certified</td>
<td></td>
</tr>
<tr>
<td>Form of commodity</td>
<td>Whole soy beans, Soy bean meal</td>
</tr>
<tr>
<td>Volume of production/ consumption certified</td>
<td></td>
</tr>
<tr>
<td>Metric for volume</td>
<td>Other, please specify (Confidential)</td>
</tr>
<tr>
<td>Is this certified by more than one scheme?</td>
<td>Yes</td>
</tr>
<tr>
<td>Is embedded soy certified through this scheme?</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
</tbody>
</table>

**Please explain**

Triple S™ (Sustainably Sourced & Supplied) is Cargill’s own sustainability certification program learn more here: https://www.cargill.com/doc/1432181492104/triple-s-guidance-(pdf).pdf. Farmers in Brazil, Argentina and Paraguay who commit to this comprehensive program pledge to produce their crops aligning with five key areas: 1) Sustainable land use, with a baseline date for land use change of January 2008; 2) Good agricultural practices; 3) Community relations and human rights; 4) Engagement in a process of continuous improvement, and 5) Measuring greenhouse gas emissions. The program is independently verified and is benchmarked against the FEFAC (European Feed Compounder Association) sustainable soy guidelines. Triple S™ soy volumes are traced through a single-site mass balance chain of custody, from farm to customer. Traceability is verified by an independent third-party auditor. Volumes are confidential.

In 2022, Cargill announced a partnership with Mosaic that provided farmers participating in the program in Brazil the expertise from Mosaic Fertilizantes in plant nutrition and low-carbon agricultural systems. They also had access to the exclusive e-learning platform - UniMosaic Digital, exclusive technical meetings and special commercial conditions in the Performance and Performa product lines.

<table>
<thead>
<tr>
<th>Forest risk commodity</th>
<th>Other - Cocoa</th>
</tr>
</thead>
<tbody>
<tr>
<td>Third-party certification scheme</td>
<td>Other, please specify (Rainforest Alliance)</td>
</tr>
<tr>
<td>Chain-of-custody model used</td>
<td>Mass balance</td>
</tr>
<tr>
<td>% of total production/consumption volume certified</td>
<td>32.3</td>
</tr>
<tr>
<td>Form of commodity</td>
<td>Other, please specify (Cocoa)</td>
</tr>
<tr>
<td>Volume of production/ consumption certified</td>
<td></td>
</tr>
<tr>
<td>Metric for volume</td>
<td>Other, please specify (Confidential)</td>
</tr>
<tr>
<td>Is this certified by more than one scheme?</td>
<td>Don't know</td>
</tr>
<tr>
<td>Is embedded soy certified through this scheme?</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
</tbody>
</table>

**Please explain**

Sustainable cocoa comes from farmers who are verified as meeting certain standards in their on-farm operations. 47% of our entire cocoa volume sold in calendar year 2022 was certified sustainable by third parties such as Rainforest Alliance (~78%), Fairtrade (~12%), or promise verified (~10%). This covers both our direct and indirect supply chain.
Sustainable cocoa comes from farmers who are verified as meeting certain standards in their on-farm operations. 47% of our entire cocoa volume sold in calendar year 2022 was certified sustainable by third parties such as Rainforest Alliance (~78%), Fairtrade (~12%), third party verification (~10%). This covers both our direct and indirect supply chain.

Forest risk commodity
Other - Cocoa

Third-party certification scheme
Other, please specify (Promise Verified (third party verification))

Chain-of-custody model used
Mass balance

% of total production/consumption volume certified
4.4

Form of commodity
Please select

Volume of production/consumption certified

Metric for volume
Other, please specify (Cocoa)

Is this certified by more than one scheme?
Don't know

Is embedded soy certified through this scheme?
<Not Applicable>

Please explain
Sustainable cocoa comes from farmers who are verified as meeting certain standards in their on-farm operations. 47% of our entire cocoa volume sold in calendar year 2022 was certified sustainable by third parties such as Rainforest Alliance (~78%), Fairtrade (~12%), third party verification (~10%). This covers both our direct and indirect supply chain.

(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?

<table>
<thead>
<tr>
<th>Commodity</th>
<th>A system to control, monitor or verify compliance</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Timber products</td>
<td>&lt;Not Applicable&gt;</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
<tr>
<td>Palm oil</td>
<td>Yes, we have a system in place for our no conversion and/or deforestation commitments</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
<tr>
<td>Cattle products</td>
<td>&lt;Not Applicable&gt;</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
<tr>
<td>Soy</td>
<td>Yes, we have a system in place for our no conversion and/or deforestation commitments</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
<tr>
<td>Other - Rubber</td>
<td>&lt;Not Applicable&gt;</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
<tr>
<td>Other - Cocoa</td>
<td>Yes, we have a system in place for our no conversion and/or deforestation commitments</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
<tr>
<td>Other - Coffee</td>
<td>&lt;Not Applicable&gt;</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
</tbody>
</table>

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

Forest risk commodity
Palm oil

Operational coverage
Direct operations
Supply chain

Description of control systems
We monitor supplier compliance and progress in our operations and 3rd party supply chain through satellite imagery, self-assessments, field assessments and verifications. We also leverage the NDPE Implementation Reporting Framework to track performance in our indirect supply chain and prioritize suppliers for engagement and continuous improvement. For our own operations, we verify continued compliance with our policy, and regularly conduct internal audits on NDPE practices in addition to scheduled RSPO audits. We use the Zoological Society of London’s Spatial Monitoring and Reporting Tool conservation software to conduct patrolling of the HCV and HCS areas in our Indonesian plantations. We partner with the Natural Resources Conservation Center to monitor the Cagar Alam wildlife reserve boundaries near our Poliplant plantation in West Kalimantan to protect biodiversity.

Monitoring and verification approach
Geospatial monitoring tool

% of total volume in compliance
Don't know

% of total suppliers in compliance
Don't know

Response to supplier non-compliance
Retain & engage
Suspend & engage
Exclude

% of non-compliant suppliers engaged
<Not Applicable>

Procedures to address and resolve non-compliance with suppliers
Developing time-bound targets and milestones to bring suppliers back into compliance
Providing information on appropriate actions that can be taken to address non-compliance
Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics
Re-integrating suppliers back into supply chain based on the successful and verifiable completion of activities

Please explain
When an issue is identified through our remote monitoring efforts, we immediately take action to address it. Cargill’s Palm grievance process also provides us with an ongoing system to handle any grievance from internal or external parties, including individuals, employees, contractors, suppliers, and civil society organizations concerning implementation of the Palm Policy. We engage and support our suppliers in addressing non-compliances through time-bound action plans. If a supplier does not want to engage in this Grievance Process in good faith, Cargill will cease doing business with that supplier. This includes recording grievances, verifying claims, rectifying confirmed issues, reporting the verification results and actions, delivering the response to stakeholders and managing and monitoring follow-up actions. Cargill's Code of Conduct and Guiding Principles, Human Rights Policy cover our direct operations.

Forest risk commodity
Soy

Operational coverage
Direct operations
Supply chain

Description of control systems
Cargill monitors the percent of DCF volumes (Sectorial Approach – Methodology is in our Soy Action Plan Report) using datasets based on satellite monitoring, such as the USGS and University of Maryland. For areas inside Brazil’s Amazon biome, every purchase is independently audited to help ensure it complies with the Amazon Soy Moratorium. Cargill also uses a strong system of controls to help ensure the integrity of our soy supply chain in Brazil. Every day, our automated system consults lists managed by various agencies and organizations. When a farming operation appears on one of these lists, it is blocked so it is not eligible to sell soy to us.

Monitoring and verification approach
Geospatial monitoring tool
Ground-based monitoring system

% of total volume in compliance
91-99%

% of total suppliers in compliance
Don't know

Response to supplier non-compliance
Retain & engage
Suspend & engage

% of non-compliant suppliers engaged
<Not Applicable>

Procedures to address and resolve non-compliance with suppliers
Providing information on appropriate actions that can be taken to address non-compliance
Other, please specify (Conduct a risk analysis to avoid rerouting of soy and confirm embargo is respected)

Please explain
Cargill monitors compliance on an annual basis via our DCF analysis. Our action levers are focused on the most effective means to protect forests and natural vegetation while enabling rural economic development. Agriculture has an important effect on social and human rights issues such as rural economic development and the rights of workers, communities and indigenous peoples. We recognize that farmers may have legal rights concerning land conversion practices, we promote the development of economic alternatives for farmers. We believe that sector-wide transformation is the best pathway to success. Anytime a grievance or monitoring detects noncompliance, for example illegal deforestation, that is then confirmed, we take action to address the non-compliance. No known non-compliance remains in the supply chain because we suspend the farm. Our strengthened grievance process lays out a transparent mechanism for us to review, address and monitor any concerns as they are raised in relation to compliance with our soy policy. Cargill’s Code of Conduct and Guiding Principles, Human Rights Policy cover our direct operations. Our global and local commercial teams have been trained on these tools and procedures.

Forest risk commodity
Other - Cocoa

Operational coverage
Direct operations
Supply chain

Description of control systems
Digital technology enables us to provide our customers with fast and transparent sustainability data, helping them measure and report the impact they achieve through the Cargill Cocoa Promise. We continue to expand our digital first mile traceability system in our direct supply chain giving us traceability from farm to factory, with the help of barcoded cocoa bags and digital Cooperative Management Systems. Today, 25% of farmers in our supply chain are GPS polygon mapped and monitored on deforestation
In combination with satellite imagery, this enables us to effectively monitor deforestation risks. On our website, we started to disclose all farmer organizations in our direct sustainable sourcing network in Ghana, Côte d’Ivoire and Cameroon, with the other countries to follow. Monitoring occurs annually as new land use change data becomes available.

**Monitoring and verification approach**

- Geospatial monitoring tool
- First-party verification
- Third-party verification

| % of total volume in compliance | 41-50% |
| % of total suppliers in compliance | 100% |

**Response to supplier non-compliance**

- Retain & engage
- Suspend & engage
- Exclude

| % of non-compliant suppliers engaged | <Not Applicable> |

**Procedures to address and resolve non-compliance with suppliers**

- Developing time-bound targets and milestones to bring suppliers back into compliance
- Providing information on appropriate actions that can be taken to address non-compliance
- Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics

Please explain Cargill Cocoa & Chocolate purchases cocoa beans directly from farmers through farmer organizations, as well as through third parties. In crop year 2021-2022, 47% of our cocoa is sold as certified sustainable and has been independently verified to comply with industry benchmarks on application of good agricultural practices, first-mile traceability and environmental criteria including no-deforestation requirements. While we have established a good view on forest-related risks in our direct supply chain, more work is needed to gain supply chain insights where we work with third-party suppliers.

Monitoring occurs annually as new land use change data becomes available. Cargill is known as a company that conducts its business in a legal and ethical manner. Our Code of Conduct and the corresponding Supplier Code of Conduct outline standards for conducting business around the world. The Code of Conduct and the Guiding Principles also serve as the foundation of our Commitment on Human Rights. We have zero tolerance for bribery and other corrupt practices. 100% chocolate ingredients sourced in line with our Supplier Code of Conduct, Cargill’s Code of Conduct and Guiding Principles, Human Rights Policy cover our direct operations.
(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.

<table>
<thead>
<tr>
<th>Commodity</th>
<th>Assess legal compliance with forest regulations</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Timber products</td>
<td>&lt;Not Applicable&gt;</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
<tr>
<td>Palm oil</td>
<td>Yes, from both suppliers and owned/managed land</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
<tr>
<td>Cattle products</td>
<td>&lt;Not Applicable&gt;</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
<tr>
<td>Soy</td>
<td>Yes, from suppliers</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
<tr>
<td>Other - Rubber</td>
<td>&lt;Not Applicable&gt;</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
<tr>
<td>Other - Cocoa</td>
<td>Yes, from suppliers</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
<tr>
<td>Other - Coffee</td>
<td>&lt;Not Applicable&gt;</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
</tbody>
</table>

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

**Palm oil**

**Procedure to ensure legal compliance**

i) Methods and tools used: Cargill's Policy on Sustainable Palm Oil is committed to local, national and international legal compliance. For our own operations, we have improved procedures to verify continued compliance with our policy and we regularly conduct internal audits on NDPE practices in addition to scheduled RSPO audits. Our mills and estates also comply with ISPO requirements as per the legal requirements for Indonesian palm companies. For our third-party supply chain, we continue to monitor the progress of our suppliers using self-assessment questionnaires and field verifications where relevant. For new suppliers, Cargill implements a new supplier due diligence process. This includes potential suppliers declaring they have the legal permits to operate.

Based on the risk-calibrated approach to traceability, we prioritize engagement and collection of data from suppliers in high-priority landscapes with greater risk of noncompliance with NDPE commitments. The company will carry out on-the-ground field assessments in partnership with third parties. As we progress from traceability to supply chain transformation, we will work with mills and third-party suppliers to deepen our engagement with smallholders to uphold our policy and implement best practices. Finally, when deforestation grievances are identified and validated, we immediately suspend suppliers and work with them to define an action plan with clear timelines and milestones. Our supplier suspension process is outlined in our Palm Grievance Procedure.

ii) Why procedures are sufficient to ensure legal compliance: Cargill takes a multi-layered approach to ensure compliance, ranging from monitoring at a distance, to close engagement with suppliers, to taking accountability should grievances be identified. We believe in prioritizing engagement to drive long-term capability and compliance improvements. These proactive, multi-layered procedures are therefore our preferred and most effective approach to ensure legal compliance.

**Country/Area of origin**

Brazil
Cambodia
Cameroon
Colombia
Côte d'Ivoire
Guatemala
Honduras
Indonesia
Malaysia
Mexico
Nicaragua
Panama
Papua New Guinea
Peru
Thailand

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

General assessment of legal compliance
ISPO
MSPO

**Comment**
**Soy**

**Procedure to ensure legal compliance**

i) Methods and tools used: Cargill is a signatory to the Amazon Soy Moratorium. The Amazon Soy Moratorium is a sectorial agreement signed in 2006, in which companies undertake not to market or finance soy produced in areas that were deforested (even legally) in the Amazon biome after July 2008. Thus, through robust procedures, Cargill verifies that it does not market or finance soy produced in areas deforested in the biome after July 22, 2008, the reference date of the Forest Code. Furthermore, Cargill does not buy soy from suppliers listed as engaging in illegal deforestation (IBAMA’s list, LDI-PA, SEMA-MT list, ICMBio list) or slave labor (Ministry of Employment list). Cargill is a signatory of Pará’s Green Grain Protocol. Under this commitment, we check several criteria before purchasing grains in the state: valid CAR, embargo (IBAMA and LDI), illegal deforestation, slave labor list, overlap with conservation units or indigenous territories.

ii) Why procedures are sufficient to ensure legal compliance: Every day, our automated system consults lists managed by various agencies and organizations. When a farming operation appears on one of these lists, it is blocked so it is not eligible to sell soy to us. We also block other farms registered to the same person or entity in the state, as well as those owned by family members and those with whom they have a commercial relationship. These affiliated farms cannot be unblocked until we conduct a thorough analysis to help ensure that soy from the violating farm is not being rerouted and sold to us through the affiliated operation. All these unblocked farms are re-evaluated each new crop season to confirm they are still complying. We passed our most recent annual third-party audit to confirm our compliance with the Amazon Soy Moratorium and the Green Grain Protocol. No non-compliant soy was found to have entered our supply chain in these audits.

**Country/Area of origin**

Brazil

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

Brazilian Forest Code

Other, please specify (The Soy Moratorium, Embargoes, and Green Grain Protocol)

**Comment**

Other - Cocoa

**Procedure to ensure legal compliance**

i) Methods and tools used: We can achieve our purpose only by working closely with our Supplier Partners. Our Supplier Code of Conduct explains how we expect farmers, producers, manufacturers, and others to work with us to fulfill that purpose—ethically and in compliance with applicable laws. Variations in local governance, law enforcement limitations, and diverging definitions of what constitutes forest demand a thoughtful and tailored approach. We take guidance from the UN Guiding Principles on Business and Human Rights and the ILO Declaration on Fundamental Principles and Rights at Work. These frameworks are used in our due diligence approach, which we have set up in line with the OECD MNE Guidelines to engage suppliers in our indirect supply chain. Cargill has been taking a risk-based approach to scale up traceability in its indirect supply chain as part of its due diligence system. Based on country and supplier risks, Cargill has started working with selected countries and suppliers to receive traceability data from suppliers. As such, we currently have more visibility into the regions that our indirect suppliers source from, as well as insight into the processes and procedures that they have in place to evaluate social and environmental risks. For example, this is used to prioritize areas where there is a high-risk of deforestation to get more granular data from suppliers. In addition, we have risk mapping in place for other chocolate ingredients, on which we base additional actions.

ii) Why procedures are sufficient to ensure legal compliance: Our Supplier Code of Conduct and due diligence process are robust in nature.

**Country/Area of origin**

Brazil

Cameroon

Colombia

Congo

Côte d'Ivoire

Ecuador

Ghana

Guinea

Indonesia

Liberia

Madagascar

Nigeria

Papua New Guinea

Sierra Leone

United Republic of Tanzania

Venezuela (Bolivarian Republic of)

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

General assessment of legal compliance

**Comment**

All Cargill globally are covered by our Supplier Code of Conduct.

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

<table>
<thead>
<tr>
<th>Product Type</th>
<th>Are you working with smallholders?</th>
<th>Type of engagement approach</th>
<th>Smallerholder engagement approach</th>
<th>Number of smallholders engaged</th>
<th>Please explain</th>
</tr>
</thead>
<tbody>
<tr>
<td>Timber products</td>
<td>Not Applicable</td>
<td>&lt;Not applicable&gt;</td>
<td>&lt;Not applicable&gt;</td>
<td>&lt;Not applicable&gt;</td>
<td></td>
</tr>
</tbody>
</table>
| Palm oil                             | Yes, working with smallholders      | Capacity building and incentives | Organizing capacity building events in smallholder programs | 24000 | 1) Main strategy of engagement: In accordance with “No Deforestation, No Peat and No Exploitation” (NDPE) practices, Cargill commits to a supply chain that enables smallholders to become successful businesses, improving their livelihoods through responsible production, maximizing yields and improving quality as detailed in our Policy on Sustainable Palm Oil. Cargill works directly with smallholders in communities around our plantations to help them achieve and maintain RSPO certification and NDPE compliance and improve their livelihoods. We do this through awareness raising, capacity building and certification. We work strategically with select mills in our supply chain to help them deliver on their smallholder transformation plans and participate in programs focused on building smallholder capacity and promoting responsible farm development.

2) Example of activities completed in the last year: Guatemala: Together with Proforest, we continued working with our supplier, Palmas del Ixcán, in the company’s effort to support 110 smallholders in its supply base, many of whom are women, in adapting sustainable agricultural practices and working toward becoming RSPO certified. Proforest and Cargill are providing technical support to Palmas del Ixcán in the implementation of the action plan to close gaps identified in the RSPO pre-certification audit.

Malaysia: We continue to support independent smallholders under the Wild Asia Group Scheme (WAGS) program to attain RSPO certification, where 570 smallholders have been RSPO certified under the WAGS program.

Indonesia: Siak-Pelalawan Landscape Programme - 77 oil palm smallholders received Plantation Registry Letter (STDB) by district government ensuring compliance of land with sustainability and business norms in 2022. |
| Cattle products                      | Not Applicable                      | <Not applicable>            | <Not applicable>                  | <Not applicable>              |                |
| Soy                                  | Yes, working with smallholders      | Capacity building and incentives | Offering on-site technical assistance and extension services | 1070 | 1) Main strategy of engagement: Cargill actively works to help smallholder soy farmers find commercial success. Since 2011, Cargill’s family farming program, in partnership with the Instituto Biosistêmico (IBS), has been training and assisting, free of charge, smallholders in the production of soy for the production of biodiesel with the objective of promoting the sustainable development of crops. The program benefited approximately 1,070 farmers in the 2022-2023 harvest. The technical visits correspond to the planning of planting, flowering, graining and harvesting, with the issuance of reports attesting the conditions of the crop in each period and technical guidelines. The steps include soil correction, erosion control, no-tillage, crop rotation, proper use of fertilizers and proper management. In addition, smallholders receive a bonus added to the value of soy, which varies according to the state. |
| Other - Rubber                       | Not Applicable                      | <Not applicable>            | <Not applicable>                  | <Not applicable>              |                |
| Other - Cocoa                       | Yes, working with smallholders      | Capacity building and incentives | Providing agricultural inputs to smallholders | 17500 | The Cargill Cocoa Promise is our commitment to improving the lives of cocoa farmers and their communities. Our ambition is to accelerate progress towards a transparent global cocoa supply chain, to enable cocoa farmers and their communities to achieve better incomes and living standards, and to deliver a sustainable supply of cocoa and chocolate products - from tree crop to end-product. We will achieve this by leveraging our global reach and experience, and by working together with our vast network of partner organizations and stakeholders. We also work to empower farmers to become true entrepreneurs who manage their farms as businesses, contributing to their prosperity, through a holistic approach that goes beyond productivity to diversify farmers’ incomes and strengthen their resilience.

We continue to work with partners on a multitude of agroforestry/reforestation initiatives at the landscape and community levels. We expanded our holistic agroforestry programs with PUR, IMPACTUM, FOA S.A.R.L. and Agromap to support on-farm restoration and forest protection in the buffer zones of important conservation areas by raising awareness, promoting agricultural best practices and engaging communities. We promoted cocoa agroforestry practices to more than 17,500 farmers across Ghana and Côte d’Ivoire and distributed more than 1.4 million multi-purpose trees for on-farm planting. In 2022, Cargill joined the Côte d’Ivoire Land Partnership (CLAP), a partnership between high-quality field data solutions provider Merida, the Ivorian government, the German Cooperation (implemented by GIZ GmbH), and cocoa industry companies. This initiative aims to provide small cocoa farmers with land rights documents, as studies have shown that land rights are an important factor in encouraging farmers to adopt sustainable agricultural practices. Within the framework of an ongoing pilot project in western Côte d’Ivoire, CLAP aims to deliver 1,000 documents to farmers, while building best practices and making them scalable. Next to promoting agroforestry, in April 2022, Cargill and the Ivorian Ministry of Water and Forests (MINEF) signed a memorandum of understanding, agreeing to conserve and restore the classified Dassioko forest. This 12,540-hectare area, in the Gboklè region, holds some of the last remaining tracts of high-conservation-value coastal rainforest in the country. |
| Other - Coffee                       | Not Applicable                      | <Not applicable>            | <Not applicable>                  | <Not applicable>              |                |

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**F6.8**

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

### Forest risk commodity

#### Palm oil

**Are you working with direct suppliers?**
Yes, working with direct suppliers

**Action(s) on forests-related issues driven by engagement**
Ending deforestation and/or conversion of other ecosystems

**Type of engagement**
Supply chain mapping
Capacity building
Financial and commercial incentives
Innovation and collaboration
CDP

Details of engagement
Supplier questionnaires on environmental and social indicators
Developing or distributing supply chain mapping tool
Organizing capacity building events
Investing in pilot projects
Support suppliers to set their own no deforestation/conversion commitments across their entire commodity operation
Support suppliers to develop public time-bound action plans with clear milestones
Financial incentives for certified products
Encourage suppliers to work collaboratively in sectors, landscapes, or jurisdictions

Description of engagement
To ensure our suppliers are operating in compliance with our Policy on Sustainable Palm Oil commitments and our Supplier Code of Conduct, we engage with them through visits, assessments, and workshops. Our risk-calibrated approach helps us prioritize the most important areas and suppliers for action. Our supplier engagement programs address both environmental and social sustainability challenges as we work to end deforestation and protect human rights in our supply chain. In Latin America, we continue with implementation of our Continuous Improvement Plan, where 12 high-risk suppliers are being supported to comply with our sustainability policy. These suppliers received specialized consulting and training. 5 suppliers from Colombia and Mexico have completed the implementation of their action plan

% of suppliers engaged by procurement spend covered by engagement
Yes

Explain the impact of your engagement on the selected action
To support our Brazilian suppliers in meeting the criteria of Cargill’s Policy on Sustainable Palm Oil, we partnered with Earthworm Foundation to roll out the Aggregator Refinery Transformation (ART) program action plan. The aim of the program is to help palm oil mills in our supply chain improve their environmental, social, and labor practices. We also mapped high conservation value (HCV) and high carbon stock (HCS) areas and supported suppliers with the implementation of their own grievance mechanisms.

In Latin America, we updated our Connected4Change platform to integrate NDPE (No Deforestation, No Peat, No Exploitation) questions from the Implementation Reporting Framework (IRF) and provide automatic reports on traceability. We continued to provide webinar trainings for about half of our suppliers focused on addressing forced labor and working conditions. In Latin America, we continue with implementation of our Continuous Improvement Plan, where 12 high-risk suppliers are being supported to comply with our sustainability policy. These suppliers received specialized consulting and training. 5 suppliers from Colombia and Mexico have completed the implementation of their action plan

With the help of CORE (Daemeter and Proforest), we piloted a cloud-based portal that will allow suppliers to submit their traceability-to-plantation data online, consistent with our risk-calibrated approach to collecting data. In addition to improving efficiency, the portal enables comparison of mill volumes with declarations from individual fresh-fruit bunch (FFB) suppliers so discrepancies can be resolved and analysis of supplier GPS locations can be conducted to check for proximity to mills, position on land/water, and identification of suppliers whose reported locations need to be examined further. These capabilities will help to improve traceability, monitoring, and verification of NDPE compliance.

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

Does this engagement contribute to achieving a reported target?
Yes, please specify target ID(s) (1)

Forest risk commodity
Soy

Are you working with direct suppliers?
Yes, working with direct suppliers

Action(s) on forests-related issues driven by engagement
Ending deforestation and/or conversion of other ecosystems

Type of engagement
Capacity building
Innovation and collaboration

Details of engagement
Offering on-site training and technical assistance
Disseminating technical materials
Investing in pilot projects
Encourage suppliers to work collaboratively in sectors, landscapes, or jurisdictions

Description of engagement
- Regularization of farmers: along with Preserv Ambiental in Maranhão, since 2022 we assist farmers to regularize their properties fulfilling the requirements from the Native Vegetation Protection Act (Brazilian Forest Code) in Maranhão and Bahia.

- Soft Commodities Forum (SCF) – Farmers First Cluster: the SCF is a collaborative forum of the six principal trading companies that export soy from Brazil. Housed within the World Business Council for Sustainable Development (WBCSD), the SCF’s collective ambition is to eliminate soy driven deforestation from high-risk landscapes through three pillars of action: traceability of supply, engagement of supply chain partners in shared solutions, and positive transformation of landscapes in partnership with producers. As part of the third pillar, the SCF has developed a landscapes strategy known as ‘Farmer First Clusters’ which sets out an approach to transforming production landscapes into prosperous, deforestation-free sourcing areas through local governance and ownership of solutions, a landscapes approach to local development, and investment in a range of solutions that meet the needs of that particular landscape and that involve the implementation and scaling of a ‘cluster’ of solutions. The six main solutions that the SCF has identified as a priority are: Native vegetation restoration; Compensation for surplus legal reserve; Integrated farming of livestock, crops and forests; Incentives for soy expansion over pastureland; Technical assistance and extension services to increase sustainable production and Forest Code Compliance; and Green finance, or favourable finance in exchange for zero deforestation commitments. Announced during COP27, in 2022, SCF members will collectively invest USD $7.2 million to establish a financial model providing soy producers with adequate incentives to halt deforestation and conversion in municipalities where the risk of conversion is high.

% of suppliers engaged by procurement spend covered by engagement
Yes

Explain the impact of your engagement on the selected action
Regularization of farmers: Through our implementing partner, Preserv Ambiental, we support farmers to comply with the complex requirements of the Forest Code, a law designed to protect Brazil’s natural habitat from deforestation and resulting climate change. When farmers understand their environmental responsibilities and how to
comply with regulations, they manage to strengthen production. Cargill adds technical assistance, such as incentives for low-carbon agricultural systems and promoting soy production in areas that are already cleared.

SCF: To meet food security while protecting the Cerrado biome, and as part of the third pillar – Transform Landscapes, SCF has developed a landscape strategy known as ‘Farmer First Clusters’. The initiative establishes an approach to transform production landscapes into deforestation-free supply areas by investing in a range of solutions. As each landscape has its own level of institutional maturity and its own deforestation and conversion parameters, the program offers a bundle of solutions, referred to as ‘clusters’, combined for each local reality.

Is this engagement helping your suppliers engage with their suppliers on the selected action?
No

Does this engagement contribute to achieving a reported target?
Yes, please specify target ID(s) (2)

Forest risk commodity
Soy

Are you working with direct suppliers?
Yes, working with direct suppliers

Action(s) on forests-related issues driven by engagement
Restoring past deforestation and/or conversion of other ecosystems

Type of engagement
Capacity building
Other

Details of engagement
Offering on-site training and technical assistance
Disseminating technical materials
Organizing capacity building events
Investing in pilot projects
Other, please specify (Support for restoration)

Description of engagement
We launched programs to help farmers and others protect forests and other native vegetation, manage production in a responsible way that meets the world’s needs, and restore landscapes across crucial biomes. We are putting farmers at the center of these initiatives because we know that they are the ones who can ultimately drive the transformation we seek and because solutions need to work for them. By partnering with a wide range of organizations, we are putting innovation to work to help farmers create that change. In Brazil, we aim to restore an estimated 100,000 hectares—an area similar in size to New York City—in the next five years. For example, we are restoring altered areas in the Taquaruçu Grande River Basin, which supplies drinking water to a city of more than 300,000 people in central Brazil. 7 projects have been launched so far aiming to restore more than 13,000 hectares, with more to come.

% of suppliers engaged by procurement spend covered by engagement
Explain the impact of your engagement on the selected action
In Brazil, we aim to restore an estimated 100,000 hectares—an area similar in size to New York City—in the next five years. Projects are already underway in areas like carbon sequestration, conserving biodiversity, and improving soil and water quality. Mitigating the impact of climate change is crucial to global food security, and protecting vital ecosystems plays a central role.

Is this engagement helping your suppliers engage with their suppliers on the selected action?
No

Does this engagement contribute to achieving a reported target?
Yes, please specify target ID(s) (2)

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 (Improving agricultural practices and compliance with the national legislation )

Type of engagement
Capacity building
Financial and commercial incentives
Innovation and collaboration

Details of engagement
Offering on-site training and technical assistance
Disseminating technical materials
Organizing capacity building events
Paying higher prices linked to best agricultural practices
Financial incentives for certified products
Offering credit lines linked to best agricultural practices
Collaborate with suppliers on innovations to reduce forest-related impacts in products and services

Description of engagement
- Triple S: as part of our own sustainability certification, the farmers participating commit to a program of continuous improvement as a condition of certification. Improved agricultural practice process is supported by independent agronomists who develop the action plan with the farmers and revisit at 6-month intervals to check on progress. We are developing new tools for farmers to better understand and adopt the practices required by programs like Triple S. In 2022, we developed a special financing line for Triple S-enrolled farmers through our capital markets business in Brazil and we worked with Mosaic to provide those farmers with better commercial terms when they purchase fertilizer.

- Regenera Cerrado: in this 3-year project, implemented in Goiás state in partnership with Fórum do Futuro, GAPES and GAAS, we want to characterize and monitor regenerative agricultural practices adopted in farms in the southwest region of Goiás, measuring and evaluating aspects such as: the health of soils, carbon sequestration,
preservation of functional biodiversity and the reduction of chemical fertilizers and pesticides.

-Agro Plus: Cargill is a longstanding sponsor of Agro Plus, a free and voluntary program for soy farmers organized by the Brazilian Association of Vegetable Oil Industries (ABIOVE). The program gives producers training and technical guidance including education on regulatory compliance and ways to improve economic, social and environmental indicators in their operations. Cargill sponsors the program in the states of Goiás, Maranhão and Minas Gerais.

% of suppliers engaged by procurement spend covered by engagement

Explain the impact of your engagement on the selected action

Triple S and Agro Plus have a technical team from a third-party organization going to the field and applying a checklist to identify opportunities for improvement at farm level. Regenera Cerrado aims to disseminate scientifically based regenerative agriculture techniques that serve as a scalable example of soybean and corn production for Brazil and the world. The project was conceived from the concern of a group of producers in the southwestern region of the state of Goiás, in the Cerrado biome, interested in transforming traditional forms of agriculture with more sustainable practices

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

No

Does this engagement contribute to achieving a reported target?

Yes, please specify target ID(s) (2)

Forest risk commodity
Other – Cocoa

Are you working with direct suppliers?
Yes, working with direct suppliers

Action(s) on forests-related issues driven by engagement
Ending deforestation and/or conversion of other ecosystems

Type of engagement
Supply chain mapping
Capacity building
Innovation and collaboration

Details of engagement
Developing or distributing supply chain mapping tool
Offering on-site training and technical assistance
Investing in pilot projects

Description of engagement
The Cargill Cocoa Promise has been the cornerstone of our approach to sustainability since 2012. Our five Sustainability Goals are aligned with the UN Sustainable Development Goals (SDGs), and our Theory of Change and Results Framework outlines a methodological approach for continuous monitoring and evaluation across impact topics.

Cargill has a strategic action plan called “Protect Our Planet” that details the steps we are taking to make our supply chain deforestation-free by 2030. It outlines concrete actions for achieving 100% cocoa bean traceability, programs to grow more cocoa on less land, and support for farmers to adopt agroforestry and conservation practices. This is how we build sustainable landscapes that balance cocoa production with the conservation of forests, and how we contribute to easing the impact of climate change on cocoa farmers’ livelihoods. This also contributes to reducing our supply chain carbon footprint in line with Cargill’s science-based targets.

% of suppliers engaged by procurement spend covered by engagement

Explain the impact of your engagement on the selected action

For example, from across more than 331,000 hectares of mapped farmland associated with our direct sustainable supply chain in Côte d’Ivoire and Ghana, we observed gross primary forest loss in <0.01% of the area since 2014. This gives us greater confidence that these lands have not been deforested following that industry-standard base year.

In case of a deforestation event, these insights help us prioritize interventions in the areas of highest risk, for example through agroforestry. Agroforestry, a farming approach in which cocoa is grown in harmony with other trees on the same land, could provide a solution to both. With several partners, Cargill has taken the industry’s first steps in modelling different agroforestry scenarios to understand how this can support farmers to make a better living while helping protect our planet.

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

Unknown

Does this engagement contribute to achieving a reported target?

Yes, please specify target ID(s) (3)

F6.9

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

Forest risk commodity
Palm oil

Are you working beyond first tier?
Yes, working beyond first tier

Action(s) on forest-related issues driven by engagement
Ending deforestation and/or conversion of other ecosystems

Type of engagement
Supply chain mapping
Capacity building
Innovation and collaboration

Details of engagement

CDP

Page 50 of 61
Developing or distributing supply chain mapping tool
Supplier questionnaires on environmental and social indicators
Participating in workshops
Investing in pilot projects

**Description of engagement**

Issues related to deforestation and social exploitation often are not limited to a single supplier or sector, so we collaborate through landscape-level initiatives and platforms, such as the Tropical Forest Alliance (TFA), to address challenges that span physical and political boundaries and involve multiple commodities. Cargill works through our direct suppliers to engage our indirect suppliers, providing them the training and tools they need to motivate improvements within their own suppliers while maintaining processes. We have also been actively involved in developing the NDPE Implementation Reporting Framework (IRF) together with stakeholders, a standard approach for monitoring a reporting progress on our NDPE commitments; the IRF creates better visibility on performance within our indirect supply chain to enable us to engage for improvement and communicate progress. Cargill supports landscape level projects to address issues achieving sustainable supply sheds on a broader scale. For example, in the Siak and Pelalawan districts of Indonesia, a coalition formed by Cargill and eight other companies working together with CORE (Daemeter and Proforet) continue implementation of activities to advance the Siak and Pelalawan Landscape Program. Through the program, 53 mills were engaged on the importance of and need for conservation, restoration and/or rehabilitation in 2022.

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

In 2022, through its participation to the Siak Pelalawan landscape programme, Cargill has contributed to reach the following progresses concerning natural ecosystems and biodiversity, but also farmers and communities: 1,436 oil palm smallholders were mapped and 53 mills were engaged on the importance of and need for conservation, restoration and/or rehabilitation; 153,002 hectares of priority areas for conservation or responsible agriculture in the landscape were mapped through participatory approaches; 149,404 hectares of peatland were mapped; 709 people were trained on good agricultural practices. These support the overall objectives of the program, including to 1) Protect and enhance forests, peatlands and natural ecosystems, 2) Empower palm oil smallholders to achieve improved livelihoods, 3) Respect of labour and community rights within the palm oil sector and 4) Pursue sustainable palm oil production.

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

Yes, please specify target ID(s) (1)

**Forest risk commodity**

Soy

**Are you working beyond first tier?**

Yes, working beyond first tier

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

Ending deforestation and/or conversion of other ecosystems

**Type of engagement**

Supply chain mapping
Capacity building

**Details of engagement**

Supplier questionnaires on environmental and social indicators
Offering on-site training and technical assistance

**Description of engagement**

Where we can, we buy soy directly from farmers. But farmer cooperatives and other companies are also essential to ensuring we can provide the volumes our customers need. We are engaging with indirect suppliers in Brazil, focusing on priority indirect suppliers from the Amazon and Cerrado biomes, to understand more about the soy they are selling us. Our partner Instituto BioSistêmico (IBS) conducts a broad assessment (via interviews and questionnaires) regarding the traceability, social and environment risks, management, and systems of these cooperatives and assessed their adherence to Cargill’s sustainability protocols. IBS provided a report on this assessment and feedback for how to improve in these areas. We are engaging with 46 indirect suppliers in those biomes.

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

IBS applies a questionnaire regarding the traceability, social and environment risks, management, and systems of these cooperatives and assessed their adherence to Cargill’s sustainability protocols in the priority indirect suppliers to identify opportunities for improvement.

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

Yes, please specify target ID(s)

**Forest risk commodity**

Other – Cocoa

**Are you working beyond first tier?**

Yes, working beyond first tier

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

Ending deforestation and/or conversion of other ecosystems

**Type of engagement**

Supply chain mapping
Capacity building
Innovation and collaboration

**Details of engagement**

Developing or distributing supply chain mapping tool
Offering on-site training and technical assistance
Investing in pilot projects

**Description of engagement**

The Cargill Cocoa Promise has been the cornerstone of our approach to sustainability since 2012. Our five Sustainability Goals are aligned with the UN Sustainable Development Goals (SDGs), and our Theory of Change and Results Framework outlines a methodological approach for continuous monitoring and evaluation across impact topics.

Cargill has a strategic action plan called “Protect Our Planet” that details the steps we are taking to make our supply chain deforestation-free by 2030. It outlines concrete actions for achieving 100% cocoa bean traceability, programs to grow more cocoa on less land, and support for farmers to adopt agroforestry and conservation practices. This is how we build sustainable landscapes that balance cocoa production with the conservation of forests, and how we contribute to easing the impact of climate change on cocoa farmers’ livelihoods. This also contributes to reducing our supply chain carbon footprint in line with Cargill’s science-based targets.
Explain the impact of your engagement on the selected action

For example, across more than 331,000 hectares of mapped farmland associated with our direct sustainable supply chain in Côte d’Ivoire and Ghana, we observed gross primary forest loss in <0.01% of the area since 2014. This gives us greater confidence that these lands have not been deforested following that industry-standard base year.

In case of a deforestation event, these insights help us prioritize interventions in the areas of highest risk, for example through agroforestry. Agroforestry, a farming approach in which cocoa is grown in harmony with other trees on the same land, could provide a solution to both. With several partners, Cargill has taken the industry’s first steps in modelling different agroforestry scenarios to understand how this can support farmers to make a better living while helping protect our planet.

Does this engagement contribute to achieving a reported target?
Yes, please specify target ID(s) (3)

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F6.10

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

<table>
<thead>
<tr>
<th>Do you engage in landscape/jurisdictional approaches?</th>
<th>Primary reason for not engaging in landscape and/or jurisdictional approaches</th>
<th>Explain why your organization does not engage in landscape/jurisdictional approaches, and describe plans to engage in the future</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes, we engage in landscape/jurisdictional approaches</td>
<td>&lt;Not Applicable&gt;</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
</tbody>
</table>

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F6.10a

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

<table>
<thead>
<tr>
<th>Criteria for prioritizing landscapes/jurisdictions for engagement</th>
<th>Explain your process for prioritizing landscapes/jurisdictions for engagement</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ability to contribute to build on existing landscape and/or jurisdictional approaches</td>
<td>The Protect, Manage and Restore (PM&amp;R) program in Brazil utilizes a design team composed of external stakeholders and experts. In particular, Conservation International, World Resources Institute and academic partners in Brazil contributed to this effort. This group developed a series of maps taking into account all the factors highlighted in the column on the left. These were used to generate a map of priority soy producing regions within Brazil to engage with on landscape scale projects. The maps indicate where PM&amp;R can focus its efforts to implement actions and promote both conservation and restoration of native vegetation, as well as sustainable production on agricultural land.</td>
</tr>
</tbody>
</table>

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F6.10b

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

Landscape/Jurisdiction ID
LJ1
Country/Area
Indonesia

Name of landscape or jurisdiction area
Siak & Pelalawan

Types of partners engaged in the initiative design and implementation
Subnational government
International civil society organization(s)
National civil society organization(s)
Local forest/rural associations
Local communities
Local producers/smallholder
International company(ies)
National/local company(ies)
Direct supplier(s)
Academics/researchers
External consultants
Workers union(s)

Type of engagement
Convener: High level of engagement in set-up, design, management and implementation
Funder: Provides full or partial financial support

Goals supported by engagement
Avoided deforestation/conversion of natural ecosystems and/or decreased degradation rate
Forest fires monitored and prevented
Increased and/or maintained protected areas
Natural ecosystems conserved and/or restored
Biodiversity protected and/or restored
Ecosystem services maintained and/or enhanced
Promotion of transparency, participation, inclusion, and coordination in landscape policy, planning, and management
Governance forums that represent all relevant stakeholders in place and maintained
Respect, protect, and fulfill human rights
Improved business models that enable inclusion (including smallholders)
Improved capacity for community engagement in multi-stakeholder processes
Income diversification amongst producers in area
Ensuring local communities and smallholders benefit from the outcomes of LA/JA approach
Implementation of livelihood activities/practices that reduce pressure on forests
Increased adoption of sustainable production practices (e.g., input use efficiency and water management practices)
Uptake of regenerative agriculture (e.g., agroforestry) practices
Reliable commodity traceability and landscape monitoring/data collection system(s)

Company actions supporting approach
Co-design and develop goals, strategies and an action plan with timebound targets and milestones for the initiative
Collaborate on management/fund use planning in the landscape/jurisdiction
Collaborate on establishing and managing monitoring system(s) for deforestation, natural ecosystem conversion and/or degradation
Identify and map stakeholders (including vulnerable and/or marginalized groups) and encourage their engagement in multi-stakeholder processes
Engage stakeholders on importance of conservation, restoration and/or rehabilitation
Communicate externally the business case for investing in landscapes/jurisdiction
Support communities and smallholders in gaining access to incentives (e.g., support achieving certification, group formation, getting land title, packaging access to loans, preferential sourcing etc.)
Capacity building for farmers, smallholders and local communities to implement good agricultural practices (including improved efficiency, crop diversification and adoption of certification)
Collaborate on commodity traceability

Description of engagement
Cargill joined the Siak Pelalawan Landscape Programme, a private sector-driven initiative in the districts of Siak and Pelalawan in Riau province, Indonesia, supported and facilitated by Proforest and Daemeter. Established in 2018, the coalition is formed of member companies (Cargill, PepsiCo, Musim Mas, Unilever, Neste and L’Oréal) and supporter companies (Danone and Sinar Mas).

The programme supports and builds on existing government led initiatives including the Green Siak Green Growth District plan and the Pelalawan District Action Plan for Sustainable Palm Oil, and has 4 long term goals: 1) Protect and enhance forests, peatlands and natural ecosystems, 2) Empower palm oil smallholders to achieve improved livelihoods, 3) Respect of labour and community rights within the palm oil sector and 4) Pursue sustainable palm oil production.

Engagement start year
2018

Engagement end year
Please specify (2025)

Estimated investment over the project period (currency)
150000

Is a collective monitoring framework used to measure progress?
Yes, progress is collectively monitored using a shared external framework, please specify (Landscape Reporting Framework developed by ISEAL & Proforest and adopted by the Forest Positive Coalition)

State the achievements of your engagement so far, and how progress is monitored
In 2022, through its participation to the Siak Pelalawan landscape program, Cargill has contributed to reach the following progresses concerning natural ecosystems and biodiversity, but also farmers and communities:

- 8 village regulations were issued to regulate conservation activities and/or a natural ecosystem
- 23 CSO/NGOs were engaged, continuing engagement since previous years
- 1,436 oil palm smallholders were mapped and 53 mills were engaged on the importance of and need for conservation, restoration and/or rehabilitation
- 77 oil palm smallholders received Plantation Registry Letter (STDB) by district government ensuring compliance of land with sustainability and business norms in 2022; 153,002
hectares of priority areas for conservation or responsible agriculture in the landscape were mapped through participatory approaches; 149,404 hectares of peatland were mapped; 2 district government committed to a no-deforestation and natural ecosystem management plan; 709 people were trained on good agricultural practices; 3 groups of key stakeholders consisting of 2 plantation agencies of Siak & Pelalawan governments, 2 manpower agencies of Siak & Pelalawan governments, 2 women & children protection agencies of Siak & Pelalawan governments, 2 palm oil associations and 8 trade unions were committed to engaging in social dialogue.

Progress of the program is monthly monitored between Proforest, Daemeter and the field team, including all village facilitators, to be shared with all members of the coalition following the landscape activity reporting framework. The Landscape Activity Reporting Framework has been developed to capture progress made in landscape initiatives, which is designed to be applied across landscapes and initially captures three thematic areas: 1) Natural ecosystems and biodiversity, 2) Farmers and communities and 3) Partnerships. Overall, the framework is structured around four phases which are based on the general stages that on-the-ground program follow to deliver on agreed goals and outcomes. For each phase as well as thematic area activity metrics are defined, which can be adjusted based on the needs of the landscape initiative.

Cargill contributes USD 150,000 to this program annually, totaling $450,000 over three years.

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**Landscape/Jurisdiction ID**  
LJ2

**Country/Area**  
Brazil

**Name of landscape or jurisdiction area**  
Cerrado biome

**Types of partners engaged in the initiative design and implementation**  
International civil society organization(s)
International company(ies)

**Type of engagement**  
Partner: Shared responsibility in the implementation of multiple goals  
Supporter: Implement activities to support at least one goal

**Goals supported by engagement**  
Reduced emissions from land use change and/or agricultural production  
Decreased ecosystem degradation rate  
Implementation of livelihood activities/practices that reduce pressure on forests  
Increased adoption of sustainable production practices (e.g., input use efficiency and water management practices)

**Company actions supporting approach**  
Co-design and develop goals, strategies and an action plan with timebound targets and milestones for the initiative  
Share spatial data and land management plans with other stakeholders in the landscape/jurisdiction  
Share information on supplier non-compliance, supply chain mapping and traceability with other stakeholders in the landscape/jurisdiction  
Collaborate on commodity traceability

**Description of engagement**  
Cargill is one of six companies participating in the Soft Commodities Forum, a pre-competitive partnership among leading soy processors and handlers to help drive systemic transformation in the Cerrado biome. Because no one company can achieve a structural and holistic change alone, this industry-level collaboration is essential, enabling engagement with local and external stakeholders to develop solutions to conserve native vegetation, while increasing soy productivity.  

**Engagement start year**  
2018

**Engagement end year**  
Not defined

**Estimated investment over the project period (currency)**  
Is a collective monitoring framework used to measure progress?  
Yes, progress is collectively monitored using a shared external framework, please specify (All companies from SCF aligned on the monitoring framework)

**State the achievements of your engagement so far, and how progress is monitored**  
We have completed polygon mapping for our direct suppliers from all of SCF’s 61 high-priority municipalities. We used polygon farm boundaries to calculate a precise deforestation- and conversion-free (CDF) figure for our soy.
Convener: High level of engagement in set-up, design, management and implementation

**Goals supported by engagement**
- Improved rate of carbon sequestration (e.g., through restoration)
- Reduced emissions from land use change and/or agricultural production
- Avoided deforestation/conversion of natural ecosystems and/or decreased degradation rate
- Increased and/or maintained protected areas
- Natural ecosystems conserved and/or restored
- Biodiversity protected and/or restored
- Ecosystem services maintained and/or enhanced
- Ensuring local communities and smallholders benefit from the outcomes of LA/JA approach
- Increased adoption of sustainable production practices (e.g., input use efficiency and water management practices)
- Uptake of regenerative agriculture (e.g., agroforestry) practices

**Company actions supporting approach**
- Co-design and develop goals, strategies and an action plan with timebound targets and milestones for the initiative
- Identify and act on opportunities for pre-competitive collaboration with your sector
- Engage stakeholders on importance of conservation, restoration and/or rehabilitation
- Communicate externally the business case for investing in landscapes/jurisdiction
- Capacity building for farmers, smallholders and local communities to implement good agricultural practices (including improved efficiency, crop diversification and adoption of certification)

**Description of engagement**
Cargill’s Protect, Manage and Restore (PM&R) was launched in June 2022. The projects under the initiative have the objective to support farmers’ adoption of sustainable agricultural practices, protection of native vegetation and restoration of altered lands. Our commitment is to restore 100k ha over the next five years. This pool of initiatives will ultimately strengthen our commitments to contribute to a more sustainable agriculture and to eliminate deforestation and land conversion from our supply chains. Prior to the launch of the program there was an intensive engagement effort where we discussed with multiple stakeholders such as farmers, farmer’s associations, Farmers’ Unions, NGOs, customers, and public and private sectors to create stakeholder engagement. In collaboration with the Conservation International, World Resources Institute, Solidaridad, and the PM&R Development Team, we have developed priority maps for the three fronts of the program. Additionally, we have developed a Landscape Approach Map for the Cerrado by gathering data and information from the priority maps with those from Cargill’s soybean supply chain. These studies will indicate where PM&R and Cargill can focus its efforts to implement actions and promote both conservation and restoration of native vegetation, as well as sustainable production in a holistic way.

**Engagement start year**
2022

**Estimated investment over the project period (currency)**
Not defined

**Is a collective monitoring framework used to measure progress?**
Yes, progress is monitored using an internally defined framework

**State the achievements of your engagement so far, and how progress is monitored**
These projects are monitored at a high level by the Design Team (as described above) and at a project level we have developed a restoration project monitoring and reporting protocol. This protocol is shared with implementing partners on the ground for each restoration project, ensuring that they report key information on baseline conditions and change over time for each restoration effort.

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

<table>
<thead>
<tr>
<th>Landscape/Jurisdiction ID</th>
<th>Does any of your commodity production/consumption volume originate from this landscape/jurisdiction, and are you able/willing to disclose information on this volume?</th>
<th>Commodity</th>
<th>% of total production/consumption volume from this landscape/jurisdiction</th>
</tr>
</thead>
<tbody>
<tr>
<td>LJ1</td>
<td>Yes, we do produce/consume from this landscape/jurisdiction, but we are not able/willing to disclose volume data</td>
<td>Palm oil</td>
<td>&lt;Not Applicable&gt;</td>
</tr>
<tr>
<td>LJ2</td>
<td>Yes, we do produce/consume from this landscape/jurisdiction, but we are not able/willing to disclose volume data</td>
<td></td>
<td>&lt;Not Applicable&gt;</td>
</tr>
<tr>
<td>LJ3</td>
<td>Yes, we do produce/consume from this landscape/jurisdiction, but we are not able/willing to disclose volume data</td>
<td></td>
<td>&lt;Not Applicable&gt;</td>
</tr>
</tbody>
</table>

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

**Forest risk commodity**
Palm oil

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

**Activities**
Involved in multi-partnership or stakeholder initiatives

**Country/Area**
Not applicable
<table>
<thead>
<tr>
<th>Subnational area</th>
<th>Not applicable</th>
</tr>
</thead>
<tbody>
<tr>
<td>Initiatives</td>
<td>UN Global Compact</td>
</tr>
<tr>
<td></td>
<td>Tropical Forest Alliance 2020 (TFA)</td>
</tr>
<tr>
<td></td>
<td>Roundtable on Sustainable Palm Oil (RSPO)</td>
</tr>
<tr>
<td></td>
<td>High Carbon Stock Approach Steering Group</td>
</tr>
<tr>
<td></td>
<td>International Sustainability &amp; Carbon Certification (ISCC)</td>
</tr>
<tr>
<td></td>
<td>European Palm Oil Alliance (EPOA)</td>
</tr>
<tr>
<td></td>
<td>Other, please specify (SLWG, Palm Oil Collaboration Group)</td>
</tr>
</tbody>
</table>

**Please explain**

Cargill actively participates in multiple multi-stakeholder initiatives, being members of RSPO since 2004, the European Palm Oil Alliance since 2013, collaborating with Instituto Pertanian Bogor (IPB) to build Indonesia’s first oil palm teaching farm, working with the Indonesian Palm Oil Association (GAPKI) and the Indonesian government to advocate for sustainable palm oil development, among other examples. Cargill is representing the traders & processors on the RSPO Board of Governors for 2022/2023 as an alternate member and participates in the RSPO working groups on Human Rights, and Trade and Traceability and on Communications and Claims. Cargill is also a participant in the Tropical Forest Alliance (TFA), of which Consumer Goods Forum (CGF) is a part, and a participant in a working group which is working towards the implementation of a zero deforestation commitment.

Cargill partnered with IDH, Winrock and Costco to develop a protocol for responsible peat management for smallholders, and continue to seek feedback on these protocols from a number of stakeholder initiatives including RSPO and the High Carbon Stock Approach Steering Group. To accelerate effective implementation of NDPE commitments, Cargill and PepsiCo brought together companies from every stage of the palm oil supply chain in November 2019, leading to formation of the Palm Oil Collaboration Group (POCG) and the PPBC Working Group, which focuses on scaling up positive approaches to improving livelihoods and protecting forests outside concessions. In 2020, Cargill, Nestlé and PepsiCo together with facilitation by Proforest convened the PPBC Action Group, including 13 companies and 13 technical support organizations working to implement forest conservation and monitoring activities combined with an outreach group supporting engagement with key stakeholders. As described in our Palm Oil Policy, these engagements support Cargill’s commitment to protect environmentally, socially, and economically important resources for the benefit of current and future generations; transforming the supply chain helps us meet our environmental goals. Cargill continues to be the co-convenor of the POCG and PPBC Working Group in 2022.

**Forest risk commodity**

Soy

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

Yes

**Activities**

Involved in multi-partnership or stakeholder initiatives

**Country/Area**

Not applicable

**Subnational area**

Not applicable

**Initiatives**

UN Global Compact

Tropical Forest Alliance 2020 (TFA)

Roundtable on Sustainable Soy (RTRS)

Sustainable Agricultural Initiative (SAI)

UK Roundtable on Sustainable Soy

Other, please specify (UNDP Green Commodities, Field to Market, WBCSD Forest Solutions Group, Vision Sectorial del Gran Chaco Argentino, Soft Commodities Forum, Coalizão Brazil, Sustainable Soy Roundtable from Paraguay and Argentina, Agro Plus)

**Please explain**

The initiatives are implemented in Argentina, Bolivia, Brazil and, Paraguay. Cargill engages in transformational partnerships to help build a sustainable, deforestation-free supply chain. Through membership in ABIOVE (Brazilian Association of Vegetable Oil Industries), Cargill is supporting the Agro Plus Program, which aims to empower rural producers to improve the management of their farms through education and technical assistance. Cargill is a long-time member of the Round Table on Responsible Soy (RTR). Since 2006, Cargill has been part of the Soy Working Group as part of the Brazilian soy industry with other NGOs including Greenpeace, WWF, TNC, Imadflora, and IPAM in the Soy Moratorium, working on reducing deforestation and ensuring sustainable soy production in the Amazon biome. Furthermore, Cargill participates in the Brazilian Coalition on Climate, Forests, and Agriculture, in a working group that helps the government advance the implementation of a low carbon economy and the Forest Code. Since 2021 we have engaged with the Visión Sectorial del Gran Chaco Argentino (VisSeC), which aims to protect native vegetation in the Gran Chaco from Argentina. In recent months, we joined both the technical committee and the communications committee within VisSeC. The former is currently building a common system for tracking soy and deforestation in the biome. We are also working with other members to increase transparency around compliance with Argentina’s forest law across the sector. In Paraguay and Bolivia, we are participating of the Sustainable Soy Roundtable, organized by Solidaridad. How activity fits within environmental strategy: Driving change through these initiatives will in the long-term support Cargill’s progress toward reducing Scope 3 GHG emissions in our global supply chain by 30% per ton of product by 2030, against a 2017 baseline.

**Forest risk commodity**

Other - Cocoa

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

Yes

**Activities**

Involved in multi-partnership or stakeholder initiatives

**Country/Area**

Not applicable

**Subnational area**

Not applicable

**Initiatives**

Other, please specify (Cocoa & Forests Initiative, Roadmap to Deforestation-Free Cocoa, CocoaAction, Beyond Chocolate, Dutch Initiative on Sustainable Cocoa, German
Please explain

To create a more sustainable cocoa supply chain globally, we work with a multitude of stakeholders across the industry, using individual strengths and abilities for lasting and transformational change. We are committed to share our insights and work closely with the industry and governments in origin countries through the Cocoa and Forests Initiative (CFI). The Governments of Côte d’Ivoire and Ghana and the world’s leading cocoa and chocolate companies signed landmark agreements in Nov 2017 to end deforestation and promote forest restoration and protection in the cocoa supply chain. This public-private partnership has been organized by the World Cocoa Foundation (WCF), IDH - the Sustainable Trade Initiative, and The Prince of Wales’s International Sustainability Unit (ISU), in partnership with the Governments of Côte d’Ivoire and Ghana. Cargill is a signatory to a new framework that brings together industry stakeholders to promote a sustainable cocoa sector in Cameroon and protect the third-largest forest range in the Congo Basin. The Roadmap to Deforestation-Free Cocoa in Cameroon is a commitment to conserve and restore forests while enhancing cocoa productivity in the country. The farmer organizations we work with are increasingly empowered as community-centric development actors, for the benefit of cocoa communities and farmers. We are an active member of the European Cocoa Association and the World Cocoa Foundation and participate in multistakeholder partnerships such as the Living Income Community of Practice and the CFI to advocate for systemic change. We are also a member of the Alliance for eTrade Development initiated by USAID to scale digital tools in Brazil, Indonesia and Cameroon. We celebrated a decade of action with CARE this year. We also participate in CocoaAction Brasil, an initiative that works to find solutions that increase productivity, improve the quality of Brazil’s cocoa, including controlling pests and diseases, improve farmers’ living and working conditions, strengthen farmers’ organizations, and support sustainable forest-positive cocoa production systems. How activity fits within environmental strategy: Industry transformation will in the long-term support Cargill’s progress toward reducing Scope 3 GHG emissions in our global supply chain by 30% per ton of product by 2030, against a 2017 baseline.

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**
Natural regeneration

**Expected benefits of project**
Compliance with regulation
More inclusive, transparent, and empowering governance processes
Net gain in biodiversity and ecosystem integrity
Reduce/halt biodiversity loss

**Is this project originating any carbon credits?**
No

**Description of project**
i) Project description and primary motivation: To drive meaningful change, Cargill joined the Siak Pelalawan Landscape Programme, a private sector-driven initiative in the districts of Siak and Pelalawan in Riau province, Indonesia, supported and facilitated by Proforest and Daemeter. Established in 2018, the coalition is formed of member companies (Cargill, PepsiCo, Musim Mas, Unilever, Neste, and L’Oréal) and supporter companies (Danone and Sinar Mas). The programme supports and builds on existing government led initiatives including the Green Siak Green Growth District plan and the Pelalawan District Action Plan for Sustainable Palm Oil, and has 4 long term goals:
1) Protect and enhance forests, peatlands and natural ecosystems, 2) Empower palm oil smallholders to achieve improved livelihoods, 3) Respect of labour and community rights within the palm oil sector and 4) Pursue sustainable palm oil production.

Project deliverables are monitored at least annually and publicly reported. Cargill participates in all bi-monthly Coalition meetings to give feedback on the progress and reporting structure, and collaborate with other coalition members, including village support program and T1, T2 and T3 suppliers, among many.

**Where is the project taking place in relation to your value chain?**
Project based in sourcing area(s)

**Start year**
2018

**Target year**
2025

**Project area to date (Hectares)**
554438.35

**Project area in the target year (Hectares)**
700000

**Country/Area**
Indonesia

**Latitude**
0.226111

**Longitude**
102.0925

**Monitoring frequency**
Annually

**Total investment over the project period (currency)**
150000

**For which of your expected benefits are you monitoring progress?**
Compliance with regulation
More inclusive, transparent, and empowering governance processes

**Please explain**
In 2022, through its participation to the Siak Pelalawan landscape program, Cargill contributed to reach the following progresses concerning natural ecosystems and biodiversity, farmers and communities:
- 8 village regulations were issued to regulate conservation activities and/or a natural ecosystem
- 23 CSO/NGOs were engaged, continuing engagement since previous years
- 1,436 oil palm smallholders were mapped and 53 mills were engaged on the importance of and need for conservation, restoration and/or rehabilitation
- 77 oil palm smallholders received Plantation Registry Letter by district government ensuring compliance of land with sustainability and business norms in 2022
- 153,002 hectares of priority areas for conservation or responsible agriculture in the landscape were mapped through participatory approaches
- 149,404 hectares of peatland were mapped
- 2 district government committed to a no-deforestation and natural ecosystem management plan.
- 709 people were trained on good agricultural practices
- 3 groups of key stakeholders consisting of 2 plantation agencies of Siak & Pelalawan governments, 2 manpower agencies of Siak & Pelalawan governments, 2 women & children protection agencies of Siak & Pelalawan governments, 2 palm oil associations and 2 trade unions were committed to engaging in social dialogue.

Progress of the landscape program is monitored by monthly coordination meeting between Proforest, Daemeter and the field team, including all village facilitators, to be shared with all members of the coalition following the landscape activity reporting framework. The Landscape Activity Reporting Framework has been developed to capture progress made in landscape initiatives. The framework is designed to be applied across landscapes and initially captures 3 thematic areas: 1) Natural ecosystems and biodiversity, 2) Farmers and communities and 3) Partnerships. To provide more insights into the progress being made over time, the framework is structured around 4 phases. These phases are based on the general stages that on-the-ground programmes follow to deliver on agreed goals and outcomes. For each phase as well as thematic area activity metrics are defined, which can be adjusted based on the needs of the landscape initiative. Cargill contributes USD 150,000 to this program annually, totaling $450,000 over three years.
F7.1

(F7.1) Do you verify any forest 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.

<table>
<thead>
<tr>
<th>Forest risk commodity</th>
<th>Coverage</th>
<th>Primary barrier/challenge type</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Forest risk commodity</td>
<td>Coverage</td>
<td>Primary barrier/challenge type</td>
<td>Comment</td>
</tr>
<tr>
<td>Palm oil</td>
<td>Supply chain</td>
<td>Limited value chain engagement</td>
<td>While direct suppliers are compliant with forest-related requirements; mapping indirect suppliers is more complex, particularly due to the complexity of ownership and lack of direct commercial relationship with the group other than the specific subsidiaries we are purchasing from. It has also been a challenge to address smallholder land clearing outside companies’ concession areas. This is especially relevant when dealing with livelihood factors related to the smallholders’ development, which increases the complexity of the land development. In addition, it is a challenge to identify who is responsible as well as what is the intent of the clearing – whether it is for palm development or for other products - which impacts the engagement approach to addressing clearing outside concessions.</td>
</tr>
<tr>
<td>Soy</td>
<td>Supply chain</td>
<td>Limited value chain engagement</td>
<td>Supply chains for commodities like soy include many actors who store, ship and process, with supplies from individual farmers comingling along the way. This allows food to be available precisely when and where it’s needed all over the world at relatively low cost, but it makes traceability much more complex. Cargill buys soy directly from farmers and also from indirect suppliers who may have bought it straight from the farmer or from other indirect sources. Tracing soy bought indirectly is more complex, since it can change hands several times and is frequently comingled. We are engaging with our indirect suppliers to build traceability for these volumes. Also, the countries from South America have forest codes that allows legal conversion of land, after authorization from the government. Another challenge identified is the size of our supply chain, we have more than 20,000 suppliers spread in a large area, so engagement in the supply chain demands a lot of investment.</td>
</tr>
<tr>
<td>Other - Cocoa</td>
<td>Supply chain</td>
<td>Value chain complexity</td>
<td>Cargill purchases cocoa beans directly from farmers through farmer organizations, as well as through third parties. In 2022, 47% of our cocoa globally is sold as certified sustainable, receiving third-party certification such as Rainforest Alliance, Fairtrade, or Promise verified. While we have established a good view on forest-related risks in our direct supply chain, more work is needed to gain supply chain insights where we work with third-party suppliers.</td>
</tr>
</tbody>
</table>
(F8.2) Describe the main measures that would improve your organization’s ability to manage its exposure to deforestation and/or conversion of other natural ecosystems.

**Forest risk commodity**
- Palm oil

**Coverage**
- Supply chain

**Main measure**
- Greater supplier awareness/engagement

**Comment**
Since the launch of our Policy on Sustainable Palm Oil in 2014, we have made solid progress toward our commitment to help ensure a traceable, transparent and sustainable palm oil supply chain. To guide our future actions, we have updated our KPIs and developed a roadmap to help us address the complex challenges facing the palm sector and our planet with new 2025 and 2030 goals in the areas of Climate, Land & Water and People. Our 2025 and 2030 roadmap is available on our website. Cargill has also accelerated its commitment to eliminate deforestation. As a signatory of the Corporate Statement of Purpose and the Agriculture Sector Roadmap to 1.5°, Cargill will be deforestation-free for soy by 2025 in the priority biomes of the Amazon, Cerrado, and Chaco in South America. In addition, we will be deforestation-free and achieve no peatland conversion in palm globally by 2025.

**Forest risk commodity**
- Soy

**Coverage**
- Other parts of the value chain

**Main measure**
- Greater supplier awareness/engagement

**Comment**
We believe that our individual and industry efforts will jointly lead to innovative solutions. In addition to Cargill’s own efforts, we are taking a multi-stakeholder approach – working with farmers, customers, industry groups, NGOs and governments – to drive collective action and transform the food supply chain. We all have accountability for transforming the food supply chain, and we are engaging with stakeholders every day to make progress. To transform the South American supply chain to be DCF, we believe in providing farmers viable economic incentives to conserve native vegetation that they could otherwise legally convert according to Brazil’s Forest Code. We must assist them with a broader set of resources to continually improve their farming practices and the resilience of local communities.

**Forest risk commodity**
- Other - Cocoa

**Coverage**
- Other parts of the value chain

**Main measure**
- Greater enforcement of regulations

**Comment**
Some measures that would improve Cargill’s ability to manage our exposure to deforestation and/or conversion of other natural ecosystems include: harmonized definitions, measurement and monitoring methodologies of what constitute “forest” and “deforestation”; collaborative arrangements with (sub)national and landscapes initiatives, other forest-risk users and support of stronger legal enforcement and public policy mechanisms; industry standards that advance supply chain transparency across all actors in the chain and that address common challenges including rural land administration.

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**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.

<table>
<thead>
<tr>
<th>Job Title</th>
<th>Corresponding job category</th>
</tr>
</thead>
<tbody>
<tr>
<td>Row 1: Chief Sustainability Officer</td>
<td>Chief Sustainability Officer (CSO)</td>
</tr>
</tbody>
</table>

**SF. Supply chain module**

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

<table>
<thead>
<tr>
<th>Annual revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>$16,500,000,000</td>
</tr>
</tbody>
</table>

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?

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?

Yes

SF2.2a

(SF2.2a) Specify the requesting CDP supply chain member(s) that have driven organizational-level action to reduce or remove deforestation/forest degradation from your operations or your supply chain and provide details on how.

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?

- **Palm oil**
  - 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

- **Soy**
  - 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

- **Other - Cocoa**
  - 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

Submit your response

In which language are you submitting your response?

English

Please confirm how your response should be handled by CDP

<table>
<thead>
<tr>
<th>Please select your submission options</th>
<th>I understand that my response will be shared with all requesting stakeholders</th>
<th>Response permission</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Yes</td>
<td>Public</td>
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</tbody>
</table>

Please confirm below

I have read and accept the applicable Terms