KEEPING FORESTS STANDING AND UPHOLDING HUMAN RIGHTS

The Methodology for Evaluating Brand Performance August 2023



Since 2020, our evaluation has been steered by five questions:

- » Have brands made the first step in adopting a cross commodity policy to cut deforestation and conversion of natural ecosystems and human rights abuses from their forest-risk commodity supply chains and investments?
- » Have brands publicly disclosed and taken action to address the impact of their business on forests and the rights of local and Indigenous communities?
- » Are brands preventing violence and ensuring that the rights of local and Indigenous communities are being fully respected?

Accountability Framework initiative.

- » Are brands changing their purchasing or investment practices if their supplier/s or joint venture partner/s are caught breaching their policy to protect forests and uphold human rights?
- » Can brands prove to their customers that their suppliers and joint venture partners are complying with their policy across their business?

The table below shows the methodology used to assess if a company was awarded a 'Yes', 'Partial' or 'No' score for each recommended action.

Keep Forest Standing Campaign Demand	Metrics for 'Yes'	Metrics for 'No'	Metrics for 'Partial'
NDPE Policy Adopt and implement a cross commodity No Deforestation/ Conversion/ Degradation, No Peatland and No Exploitation (NDPE) Policy.	Published policies require compliance with core elements of a NDPE policy — protect forests (HCS forests, HCV areas, primary forests, and Intact Forest Landscapes) and natural ecosystems/peatlands regardless of depth from deforestation, conversion and degradation; ¹ respect human rights in accordance with international norms; and prohibit use of fire.	No published policy that requires compliance with core elements of a NDPE policy.	n/a
NDPE Policy Scope NDPE policy covers all forest- risk commodity supply chains and investments (including joint ventures) at a corporate group level.	NDPE policy covers all forest-risk commodity supply chains and investments (including joint ventures) at a corporate group ² level. Suppliers throughout the supply chain, or investees including joint venture partners, are required to comply with NDPE requirements across all their operations that are involved in production, procurement, and trade of forest-risk commodities, at a corporate group level. *Corporate group as defined by the	No published NDPE policy, or NDPE policy neither covers all forest-risk commodities nor applies to all suppliers and investments (including joint ventures) at a corporate group level (ie. the NDPE policy only requires suppliers to comply in operations that are in their physical supply chain, not across the entire landbank and operations of the suppliers' corporate group).	NDPE policy covers all forest-risk commodity supply chains or applies to all suppliers and investments (including joint ventures) at the corporate group level, but not both.

Mandate for NDPE Policy Adoption Make it mandatory for all suppliers and investees to adopt and implement NDPE policies, at a corporate group level, for all relevant forest-risk commodity supply chains.	Contractually mandated requirement for suppliers and investees to adopt and comply with corporate group NDPE policies and require the same of third- party suppliers, for all relevant forest-risk commodity supply chains. This requirement includes adequate policies to ensure fulfillment of Indigenous Peoples' and customary communities' rights to give or withhold their Free, Prior and Informed Consent to development on their territories in accordance with international human rights norms and best practices outlined in the High Carbon Stock Approach. (As per RAN's " <u>The Need</u> for FPIC" Report).	No requirement for suppliers and investees to adopt and comply with corporate group NDPE policies and require the same of third-party suppliers.	Requirement for suppliers or investees to adopt and comply with NDPE policy only applies to one forest-risk commodity supply chain, or lacks a requirement for the NDPE policy to be implemented at a corporate group level, or lacks a requirement to adhere to best practices on human rights. *Corporate group as defined by the Accountability Framework initiative.
NDPE Implementation Plans Published NDPE Implementation Plan has ambitious target dates for achieving independent verification of NDPE policy compliance across all forest-risk commodity supply chains.	Published NDPE Implementation Plan with ambitious target date, and time-bound milestones, for achieving full independent verification of NDPE policy compliance by suppliers and investees for all forest-risk commodity supply chains at a corporate group level.	No published NDPE Implementation Plan specifying a date for when suppliers and investees must achieve independent verification of NDPE policy compliance.	Published NDPE implementation plan specifying a date for when suppliers and investees must achieve independently verified NDPE policy compliance for at least one commodity but not all relevant commodities, or target date is not ambitious, or does not require independent verification of compliance.
Supply Chain Transparency Public disclosure of direct and indirect suppliers in forest-risk commodity supply chains and progress towards full traceability for all for raw materials sourced.	Full disclosure of suppliers in forest-risk commodity supply chains (annual lists of direct suppliers, processing facilities/mills, and raw material producers) and progress to achieve traceability to the source (i.e., first mile traceability and geo-location data for suppliers' plantation/ranch or smallholder farms).	No disclosure of supplier lists and/or target dates for achieving traceability to the source.	Disclosure of supplier lists for multiple, but not all, forest-risk commodity supply chains, or outdated supplier lists, and a target date set for achieving traceability to the source in each sector.

Address Forest Footprint Disclose and address the footprint of global forest-risk commodity supply chains and investments impacting natural ecosystems, including forests and peatlands, biodiversity, and the rights of Indigenous Peoples and communities affected by logging and the expansion of industrial agriculture.	Disclosure of Forest Footprint ³ for all relevant forest-risk commodity supply chains, and regions, and contributions to programs that address past impacts and halt expansion of forest-risk commodities into natural ecosystems and Indigenous territories. Programs take an inclusive, rights-based approach to legally protect forests (HCS forests, HCV areas, primary forests, and Intact Forest Landscapes) and natural ecosystems/ peatlands and advance recognition of Indigenous and customary rights in sourcing jurisdictions.	No disclosure of Forest Footprint.	Disclosure of Forest Footprint for: one forest- risk commodity; one production region; or footprint lacks information on impacts on Indigenous People and customary rights holders; Or a time-bound public commitment to undertake a Forest Footprint evaluation for at least one priority forest-risk commodity supply chain.
Proof of Free, Prior and Informed Consent Require proof of full compliance with laws, regulations, and Free, Prior and Informed Consent (FPIC) processes for all areas under the management and control of the corporate group.	Independent verification of legality and fulfilment of FPIC rights in accordance with best practices, as outlined by international human rights norms, the High Carbon Stock Approach (HCSA) Social Requirements and Implementation Guidance, and Indigenous Peoples established FPIC protocols.	 No independent verification of legality or fulfillment of FPIC rights in accordance with best practice Or no requirement for verification to be undertaken by independent verification bodies or auditors Or independent verification is not required in all relevant forest-risk commodity supply chains; Or verification of FPIC fulfillment relies solely on certification. 	Independent verification is undertaken by human rights experts, but not yet in accordance with best practice methodologies. And/or independent verification measures complement use of certification and undertake on the ground verification that meaningfully involves affected Indigenous Peoples and communities. And/or methodology is under development detailing how they, and their suppliers and investees, will undertake independent verification of legality and fulfillment of FPIC rights, but has not yet been published or implemented. And/or a public commitment to develop and implement a credible methodology for independent verification of FPIC in accordance with best practice has been made.
Robust monitoring and due diligence systems Establish robust forest, natural ecosystem, and human rights monitoring and due diligence systems are in use across forest- risk supply chains.	Robust and transparent forests and natural ecosystem/peatland monitoring and response systems and effective human rights monitoring and due diligence systems for identifying and reporting on suppliers and investees (including joint ventures) non-compliance are in use. Effective human rights monitoring and due diligence systems are in accordance with best practices outlined by international human rights treaties and norms, such as the UN Guiding Principles on Business and Human Rights, cover all human rights Impact	No monitoring and due diligence systems have been established.	Monitoring, response and due diligence systems are used to identify deforestation, conversion and degradation of natural ecosystems and fires in forest-risk supply chains and suppliers' or investees impact on biodiversity, but are not transparent. Monitoring and due diligence systems are used to identify their suppliers' or investees impact on human rights, but are not effective, do not cover all human rights, or do not employ field-based Human Rights Impact Assessments.

Assessments.

Holding Bad Actors to Account Stop sourcing commodities from or investing in corporate groups that are complicit in deforestation, natural ecosystem conversion and degradation, peatland clearance and human rights abuses, or secure credible, time-bound commitments to ensure suppliers and investees transparently implement corrective actions and remedy negative impacts.	Public grievance mechanisms are in place that align with the UNGP Principles for non-judicial grievance procedures and are complemented by a published non-compliance protocol with adequate thresholds for suspension or termination of suppliers or investees for non-compliance with both social and environmental requirements. There are adequate resources and transparent reporting on handling of grievances, implementation of non- compliance protocol, and a consistent demonstration of its use with non- compliance cases and grievances raised across all forest-risk commodity supply chains.	No published grievance mechanism or non-compliance protocol and limited, or no transparent reporting on identified non-compliant suppliers or investees and those that are subject to suspensions or termination.	Grievance mechanism is in place, and there is transparent reporting on non-compliant suppliers or investees, but is not fully aligned with UNGP Principles, and there is inconsistent, inadequate, or unreliable responses to non-compliance cases or grievances raised. Non-compliance protocol is published but is not comprehensive, has inadequate thresholds for suspension or termination, or is not consistently applied to non- compliance cases or grievances raised.
Zero tolerance for violence and intimidation Enact zero tolerance policies and procedures within supply chains and investments to prevent violence, criminalization, intimidation, and killing of human rights, land, and environmental defenders.	Published zero tolerance policy and procedures to prevent violence, criminalization, and intimidation of Human Rights Defenders (HRDs) developed with inputs from HRDs and aligned with the minimum policy requirements defined by the <u>Zero</u> <u>Tolerance Initiative</u> .	No published zero tolerance policy to prevent violence, criminalization, and intimidation of HRDs.	Published zero tolerance policy to prevent violence, criminalization, and intimidation against HRDs is not aligned with minimum policy requirements as outlined by HRDs or experts (such as the Zero Tolerance Initiative) or policy commitment has been made but not in a stand-alone HRD policy.
Independent verification of NDPE compliance Independently verify and disclose progress on fulfillment of NDPE policies.	Published methodology for detailing how independent verification of NDPE policy compliance will be undertaken, or must be undertaken by suppliers or investees, and demonstration of its application of all forest-risk commodity supply chains through annual reporting on progress towards 100% fulfillment of NDPE policies.	No published methodology on independent verification of NDPE compliance or Independent Verification relies solely on certification.	Credible methodologies for the independent verification of NDPE policy compliance are under development or have been published with plans for its use in at least one forest- risk commodity supply chains.
Advocate for enabling laws Advocate for enabling laws and regulations in producer and consumer countries that address the underlying causes of deforestation, conversion and degradation of natural ecosystems and violations of human rights in forest-risk commodity supply chains.	Advocates for enabling laws and regulations in consumer countries that prohibit the import of non-NDPE commodities and the establishment of competent and functionally independent enforcement agencies. Advocates for enabling laws and regulations in producer countries that advance alignment of government policies with NDPE standards, international human rights norms, and protects civic space for civic society.	Advocates against or remains silent on the enactment of enabling laws and regulations in consumer or producer countries that advance NDPE practices in forest-risk supply chains	Advocates for enabling laws and regulations in select consumer and/or producer countries that advance NDPE practices in forest-risk supply chains, but not in all jurisdictions in their supply chains (ie. public support is limited to the EU Regulation on Deforestation-Free Product, California Deforestation-Free Procurement Act and U.S. The Fostering Overseas Rule of Law and Environmentally Sound Trade (FOREST) Act).

What does No Deforestation, No Peatland, No Exploitation (NDPE) stand for in a cross-commodity policy?

No Deforestation or conversion or degradation of natural ecosystems or peatlands⁴ - requires the protection of forests and natural ecosystems including High Conservation Value areas (HCV areas)⁵, High Carbon Stock forests (HCS forests)⁶, primary forests⁷ and Intact Forest Landscapes⁸ from deforestation, conversion, and degradation as per commodity sector specific cut-off dates, or pre-existing commitments with a cut-off date that was earlier than the sector specific cut-off dates. Remediation of environmental harm is required for all violations after the cut-off dates.

No Exploitation - which requires:

- » Respect for internationally recognized human rights,⁹ throughout operations, supply chains and investments.
- » Operations only take place on Indigenous territories if it is legally permitted to do so and if affected Indigenous Peoples and customary rights holders give their Free, Prior and Informed Consent to activities on their lands.¹⁰
- » Zero tolerance for intimidation, violence, criminalization of affected community members/rights holders, Human Rights Defenders, land, and environment defenders.¹¹
- » Prohibit forced, compulsory or child labor; follow ethical recruitment practices; respect freedom of association; and recognize and respect the rights of all workers, including temporary, migrant and contract workers.¹²
- » Establishment and demonstration of use of an effective grievance mechanism aligned with the UN Guiding Principles on Business and Human Rights to resolve grievances.
- » Remediation of social harm to Indigenous Peoples, Quilombolas and other traditional communities, customary rights holders, local communities, and workers.

NDPE Policy Scope

The NDPE policies adopted must apply to all forest-risk commodities being sourced by the brand in its global operations, including raw materials sourced in ready-made products used in its manufacturing of consumer goods products. Forest-risk commodities include palm oil (crude palm oil, palm kernel oil, and derivatives including those embedded via animal feed), wood pulp used in consumer products, paper and packaging, soy (including embedded soy via animal feed), beef (including beef tallow), cocoa, coffee, and other forestry and agricultural products linked to deforestation and degradation of forests and natural ecosystems.

The scope of the policy adopted by brands should be comprehensive and apply to all suppliers or investees involved in the production, processing, trade and procurement of forestrisk commodities across all their operations at a corporate group level. Corporate group is defined by the Accountability Framework initiative.¹³ Brands must undertake assessments of the extent of the corporate groups they are sourcing from, or investing in, using best practice methods for implementing the AFi definition such as the methodology outlined in the 'Shining light on the shadows' report which can be used to discover the structure of corporate groups and where there is common control between a company engaging in NDPE policy violations and the parent company, or ultimate beneficial owners, of a corporate group.¹⁴

Mandate for NDPE Policy Adoption

NDPE policies must set contractual, mandatory requirements for all suppliers, and investees, associated with forest-risk commodities to adopt and implement NDPE policies. Brands must set contractual requirements with direct suppliers (Tier 1 suppliers with contracts), and requirements for NDPE policy adoption and implementation that cascade throughout the supply chain to indirect suppliers with processing facilities and to raw material producers. This requirement includes adequate policies to ensure fulfillment of Indigenous Peoples' and customary communities' rights to give or withhold their Free, Prior and Informed Consent to development on their territories, in accordance with international human rights norms and best practices outlined in the High Carbon Stock Approach (As per RAN's "The Need for FPIC" Report). NDPE policies must prohibit development on the lands of Indigenous Peoples, Quilombolas and other traditional communities or respect local legislation if those provide strong protections from development on their territories. Suppliers throughout the supply chain, or investees including joint venture partners, must comply with NDPE requirements across all their operations that are involved in production, procurement, and trade of forest-risk commodities, at a corporate group¹⁵ level.

RAN's scorecard includes this action as a standalone recommendation that each brands performance is evaluated against given the importance of NDPE production requirements becoming the norm across forest-risk commodity supply chains, not just in policies applied to the palm oil sector--the sector where the NDPE standard was set during 2013- 2020-- and to ensure NDPE policy adoption and implementation is being cascaded from direct (Tier 1) suppliers throughout supply chains to companies with processing facilities (especially third party refineries, mills, and plantations/ranches controlled by other corporate groups, independent mills, independent plantations and raw material producers, dealers/brokers, village co-operatives and smallholders).

NDPE Implementation Plans

The NDPE policy and associated implementation plans must have ambitious target dates, and time-bound milestones, for achieving implementation and Independent Verification of full compliance with the requirements detailed in the NDPE Policy for all forest-risk commodities at a corporate group level.

Target dates set for clients that are producers, processors and end users of commodities must include deadlines to achieve full traceability to the source for all forest-risk commodities and independent verification of full compliance with the NDPE Policy.

Target dates for brands should include, but not be limited to, dates to achieve independent verification of suppliers and investees compliance with requirements and cut-off dates for deforestation and conversion and degradation of other natural ecosystems. For brands targets should be set for achieving full supply chain disclosure for all forest-risk commodity supply chains, including direct suppliers, processors/mills, and raw material producers, and target date/s for achieving traceability to the source (i.e., plantation/farm/ranch). Target dates set by brands for their suppliers and investees that are producers, processors and end users of commodities must include deadlines to achieve full traceability to the source for all forest risk commodities and independent verification of full compliance with the NDPE Policy.

Additional dates that may be set out in implementation plans but were not used as a basis for this evaluation, include deadlines by which suppliers, clients and investees publish or enable the provision of information to inform transparent and collaborative monitoring systems that are accessible to the public and can inform monitoring of policy implementation and credible and independent verification. This includes data on all raw material source areas and landbanks, traceability data, conservation areas, and affected Indigenous Peoples and local communities under the influence of the corporate group and suppliers in its global supply chains and investments. A NDPE policy and implementation plan should also describe the commitments to transparent and public reporting on all areas relevant for the policy implementation.

Supply Chain Traceability, Transparency and Other Disclosure Requirements for NDPE Policy Implementation

Public disclosure of suppliers in forest-risk commodity supply chains, and annual reporting on progress made towards full traceability for all for raw materials sourced, is critical to achieving supply chains free of deforestation, conversion of natural ecosystems and human rights violations. Disclosure of suppliers in forest-risk commodity supply chains must include the publication of annual lists of direct and indirect suppliers, including the names and locations of processing facilities throughout the supply chain and raw material producers. It is not acceptable to publish outdated supplier lists or to only publish lists of Tier 1 suppliers.

Annual reports must detail progress towards achieving traceability to the source. Traceability definitions and systems must be designed to achieve and independently verify first mill traceability and to collate geo-location data for suppliers' plantation/ranch or smallholder farms in accordance with laws and regulations in consumer countries (such as EU Regulation on Deforestation-Free Product, California Deforestation-Free Procurement Act and U.S. The Fostering Overseas Rule of Law and Environmentally Sound Trade (FOREST) Act). Methodologies for independently verifying traceability, including first mill traceability and self-reported data provided by suppliers, must be disclosed. If first mile traceability has not yet been achieved, targets should be set for achieving full supply chain disclosure for all forest-risk commodity supply chains, including direct suppliers, processors/mills, and raw material producers, and target date/s for achieving traceability to the source (i.e. plantation, farm, ranch).

Transparency is also required for other demands outlined above in the Keep Forest Standing scorecard, such as the transparent disclosure of:

- » Cross commodity NDPE policy.
- » Dedicated zero tolerance policy and procedures to prevent violence, criminalization, and intimidation of Human Rights Defenders (HRDs).
- » Evidence of contractual requirements for suppliers to adopt and implement NDPE policies and to cascade that requirement through supply chains.
- » Ambitious target dates, and a plan, for achieving independent verification of NDPE policy in all relevant forest-risk commodity supply chains.
- Publication and provision of information to robust and transparent forest monitoring and response systems that are accessible to the public and can inform monitoring of NDPE policy implementation and credible independent verification. This includes data on all raw material source areas and landbanks (i.e concession boundaries), location of processing facilities, first mile traceability data, HVC areas, HCS forests (including data from HCV-HCS Assessments, indicative HCS forest maps, and data from field validation in sourcing regions), conservation areas, forest loss data (current and historical assessments after cut-off dates), fires and affected Indigenous Peoples and local communities (as agreed with rights holders).
- » The results of Forest Footprint evaluations and strategies and jurisdictional or landscape programs that have been designed to address the impacts identified during the assessment. If adaptations have been made to RAN's Forest Footprint methodology, the methodologies used must be disclosed.
- » Annual reporting on jurisdictional and landscape programs, including the scope of a brand's involvement and investment in each program, governance structures and

details on the involvement of Indigenous Peoples and customary rights holders in multi-stakeholder platforms, aims of the program including means of monitoring, reporting and verification of outcomes and impacts. Reporting should be undertaken in accordance with best practice reporting guidance developed with inputs from civil society organizations.

- » Results of human rights due diligence systems and field-based Human Rights Impact Assessments.
- » Public grievance mechanisms, with reporting aligned with requirements of UNGP.¹⁶
- » Non-compliance protocols with adequate thresholds for suspension or termination of suppliers or investees for non-compliance with both social and environmental requirements.
- » Methodologies used to undertake independent verification of performance against requirements in NDPE policy, including credible methodologies for:
 - » Desk-top and field-based independent verification of fulfillment of rights to Free, Prior and Informed Consent that are undertaken by human rights experts and involve affected Indigenous Peoples, customary rights holders and local communities.
 - » Independently verifying the effectiveness of forest monitoring and response systems and accuracy of deforestation- free claims and compliance with no conversion and degradation of natural ecosystems/peatland and no burning requirements.
 - » Independently verifying traceability, including first mill traceability and verification of self-reported data provided by suppliers.
- » Results of independent verification undertaken to determine NDPE compliance in supply chains, and investments, and implementation against clear time-bound targets, actions and tangible outcomes outlined in the cross commodity NDPE policy.

What is a "forest footprint"?

Rainforest Action Network is calling on brands to know, publicly disclose and address the footprint of their global commodity supply chains and investments (including joint ventures) impacting forests, natural ecosystems/peatlands and the rights of Indigenous Peoples, customary rights holders, and local communities affected by logging and the expansion of industrial agriculture.

A Forest Footprint refers to the total area of forests and peatlands that have been, or could be, impacted by a brand's consumption of forest-risk commodities. A brand footprint includes their contribution to the destruction of forests and peatlands by their suppliers or investments over the period of their business relationship, in addition to the areas that remain at risk within all suppliers' landbanks, and their global forest-risk commodity supply chains and sourcing regions. It also includes their impact on Indigenous Peoples, customary rightsholders and local communities' rights when forest and peatland areas are on traditionally managed lands. Areas at risk include forests and peatlands located within plantation development areas under a supplier or investees control; areas under the control of third-party suppliers; and areas allocated for future logging or agricultural development within the sourcing region surrounding mills, refineries, or processing facilities in their global supply chains. All of which must be known and publicly disclosed. RAN's methodology that may be used by brands to undertake a Forest Footprint analysis.¹⁷ This methodology may be adapted for use in specific commodity supply chain. Adapted methodologies must be disclosed with the results of analysis undertaken.

Examples of Forest Footprint publications:

- » Rainforest Action Network. Keep Borneo's Forests Standing: Evaluating the Forest Footprint of Brands Driving Deforestation and Land Rights Violations in the Indonesian Provinces of North and East Kalimantan, Borneo.¹⁸
- » Nestlé. Palm Oil Forest Footprint. Aceh Province Analysis.¹⁹
- » Unilever. Forest Footprint Report. Aceh, Indonesia Case Study.²⁰
- » Colgate-Palmolive. Palm Oil Forest Footprint. North Sumatra, Indonesia.²¹

ENDNOTES

- 1 As defined in the Convention on Biological Diversity I
- 2 As defined by the Accountability Framework initiative
- 3 As per RAN's Forest Footprint methodology, or an aligned method adapted for use in specific commodity supply chain
- 4 All terms defined by the Accountability Framework initiative
- 5 As defined by The HCV Network
- 6 As defined by The High Carbon Stock Approach
- 7 As defined by the Convention on Biological Diversity
- 8 As defined by The IFL Mapping Team

9 As defined by Internationally recognized human rights norms per UNDRIP, UNDHR, ILO Fundamental Conventions, ILO 169 on Indigenous and Tribal Peoples, FAO VGGT, UN Guiding Principles on Business and Human Rights, UN Declaration on the Rights of Peasants.

10 The fulfillment of the rights of FPIC must be in accordance with UNDRIP, HCSA Social Requirements, and the Accountability Framework initiative Operational Guidance on Respecting the Rights of Indigenous Peoples and Local Communities.

- 11 As per the Zero Tolerance Initiative, UN Declaration on Human Rights Defender, and The Guiding Principles on Business and Human Rights: guidance on ensuring respect for human rights defenders.
- 12 As defined by the <u>ILO Fundamental Conventions</u>
- 13 https://accountability-framework.org/the-framework/contents/definitions/
- 14 Greenpeace, Rainforest Action Network, Forest Peoples Programme. Shining light on the shadows. Towards a uniformed methodology for establishing common control.
- 15 As defined by the Accountability Framework initiative
- 16 UN Guiding Principles on Business and Human Rights
- 17 https://www.ran.org/wp-content/uploads/2021/06/RAN_ForestFootprintMethodologies_June-2021.pdf

18 A summary forest footprint report, and a full report of RAN's evaluation of the Forest Footprint of Brands Driving Deforestation and Land Rights Violations in the Indonesian Provinces of North and East Kalimantan, Borneo is available at https://www.ran.org/publications/borneo-forest-footprint/

- 19 https://www.nestle.com/sites/default/files/2020-12/palm-oil-forest-footprint-aceh-province-analysis-2020.pdf
- 20 https://www.unilever.com/files/92ui5egz/production/6967d544f6e440f5ab61102387b9ca13edb8993f.pdf
- 21 https://www.colgatepalmolive.com/content/dam/cp-sites/corporate/corporate/en_us/corp/locale-assets/pdf/colgate-north-sumatra-forest-footprint-disclosure-aug-2021.pdf



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