



Public Reporting Guidelines

Guidance on suggested metrics and methodology for public disclosure on use of soy within a retail supply chain.

November 2020 (updated August 2023)

Context

As part of their commitment to the Retail Soy Group (RSG)'s terms of reference, the RSG members have agreed to publicly report on their soy footprint as a way of demonstrating their progress towards the group's aims.

These public reporting guidelines lay out a set of standardised metrics that RSG members can use to publicly disclose their soy footprint in a way that is consistent with other members.

These reporting guidelines are not mandatory, and merely seek to ensure the consistency of metrics that retailers share if they decide to publicly disclose their information.

The metrics laid out below cover the recommendations for retail disclosure laid down by the [Accountability Framework Initiative \(AFI\)](#). The definition for deforestation-free within the guidelines is in line with the AFI definition, covering both deforestation and land conversion.

We will review these guidelines annually.

Scope of disclosure

The AFI recommendations for retail disclosure call for information on two groups – 'protein producers' and 'other suppliers'.

Due to the variation in the scope of member's policies around the inclusion of these 'other' suppliers, it is important for transparency of public reporting that this is communicated in a clear and consistent way.

In line with this the scope of public disclosure should as a minimum cover tiers 2 and 3 of the [CGE soy ladder](#) – that is all raw meat, eggs and dairy. Disclosure of tier 4a and 4b – meats, eggs and dairy in processed food products – is optional, and is up to the reporting company to determine the scope.

Below is a suggested categorisation for easy identification of what elements of tiers 4a and 4b are included in a public disclosure, with terminology that is clear and easily understandable to people outside of the retail industry:

Scope for ingredients		Commonly excluded	
Ingredient	Included in scope	Ingredient	Included in scope
Meat	Y/N	Gelatine	Y/N
Seafood	Y/N	Pre-mixes (e.g. egg in a batter)	Y/N
Milk	Y/N		Y/N
Cheese	Y/N	Embedded protein (milk in bought in chocolate)	Y/N
Other dairy (e.g. cream, yoghurt)	Y/N		Y/N
Egg	Y/N	Pet food	Y/N
Powders (e.g. milk, eggs, meat)	Y/N	Alcoholic drinks	Y/N
Offal (e.g. liver, kidney)	Y/N	Fish sauce	Y/N
Meat/fish stocks	Y/N		

Metrics

Acknowledging that not all members are in the same position to disclose the same levels of information (whether due to data available, or approval to share this data externally), the below metrics are split into two types:

- Standard disclosure (S) – These are the baseline metrics, which should be available for all members, but only meet some of the requirements of the AFI recommendations.
- Optional (O) – These include more detailed breakdowns of the total soy footprint, and inclusion of information on importers present within the supply chain. This level of disclosure meets the AFI recommendations.

Type	Metric	Unit	Additional information
General			
S	Geographic scope	-	Clarity on market applicability of the disclosure (e.g. all European operations, America only).
S	Calculation method	-	Description of approach for how the footprint has been calculated (see Appendix I).
S	Total soy footprint - Fresh proteins	tonnes	
O	Total soy footprint - Ingredients	tonnes	A definition for ingredients scope should be included. Suggested categorisation in scope section.
S	Split of footprint by protein type	%	Categories: Poultry, Pork, Dairy, Eggs, Beef, Lamb, Seafood, Other.
Certification			
S	Total certified to a deforestation-free standard	%	The standards deemed to be acceptable should be disclosed for transparency, along with whether volumes from 'low risk' regions are included.
O	Level of certification	%	Categories: Physical, Credits/Certificated, Low risk origin, Not certified.
Origin			
S	Total soy linked to an origin	%	
S	High risk origin	%	From South America, not covered by certification.
O	Split of footprint by origin	%	Categories: South America, North America, Europe, Asia, Unknown/Multi origin.
O	Level of certification by origin	%	Proportion of the total from each sourcing region that is covered by certification. Categories: South America, North America, Europe, Asia, Unknown/Multi origin.
Importer			
S	Total soy linked back to an importer	%	
O	Importers present within supply chain	-	List of the importers that appear in your supply chain.
O	Split of footprint by importer	%	Any unknown volumes to be recorded as 'Not yet attributable'

Example of reporting

Below are two illustrative examples of how these metrics can be disclosed publicly, one with the standard disclosure and one with optional disclosure.

STANDARD:

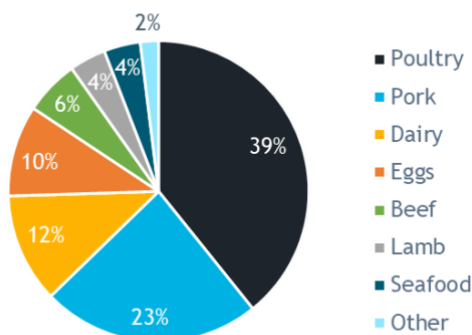
ACME INC.

As part of ACME's target to achieve zero deforestation by 2025, we have committed to measure and publish our progress towards our sustainable soy targets for all of the whole meat, fish, eggs and dairy we sell in our European stores. Of the total soy embedded in the products that we sold in 2019, 10% was certified to a deforestation free standard, through either RTRS, ProTerra or Danube Soya schemes. We have calculated this figure by engaging our full supply chain in reporting on their feed use (40%) or have used conversion factors from RTRS (60%).



2019 soy footprint
123,456 tonnes

Soy footprint by product



41%

linked to country of origin

34%

linked to importer

70%

Estimated to be from an origin with a high risk of deforestation (South America)

OPTIONAL:

ACME INC.

As part of ACME's target to achieve zero deforestation by 2025, we have committed to measure and publish our progress towards our sustainable soy targets. This covers all of the meat, fish, eggs, milk, cheese and other dairy we sell in our stores, including those used as ingredients in our ACME branded products sold in Europe.

Of the total soy embedded in the products that we sold in 2019, 10% was certified to a deforestation free standard, through either RTRS, ProTerra or Danube Soya schemes. We calculated this figure by engaging our supply chain on the origin and use of soymeal in the animal feed.

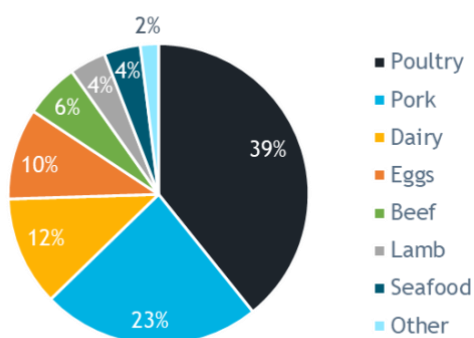


2019 soy footprint
123,456 tonnes

75%
Whole meat, fish, eggs and dairy

25%
Ingredients

Soy footprint by product



10%
Certified to a deforestation free standard

Certification type	% of soy supply
Physical	4%
Credits/Certificates	6%
Not certified - Low risk origin	30%
Not certified - High risk origin	60%

Origin

41% linked to country of origin

Soy origin	% of soy supply	% of volumes certified
South America	15%	25%
North America	9%	0%
Asia	6%	20%
Europe	5%	40%
Unknown/Multi-origin	59%	0%

Importer

34% linked to importer

Soy importers	% of soy supply
Importer A	14%
Importer B	9%
Importer C	6%
Other named importer	5%
Not yet attributable	66%

Appendix I: Calculation Method

There are two approaches that are used to calculate a soy footprint: direct supplier volumed disclosures (primary data), or estimated soy content via the use of conversion factors (secondary sources).

Primary Data

This type of data is where your supply chain has been able to specifically disclose the amount of soy used to produce your products. In other words, your supplier has directly quantified the amount of soy relevant to the reporting company and has been able to separate your volumes from their other customers.

Secondary Data

In many cases suppliers may not be able to provide primary data on the soy they have relied upon for livestock production because they are indirect beneficiaries of its use (i.e. they don't buy animal feed directly). In this case, other data is required to facilitate the estimation of soy use from secondary data sources to identify appropriate material conversion factors. Where this is the case, the following calculation should be applied:

$$\text{Soy Footprint (metric tonnes)} = \text{Total livestock material weight (metric tonnes)} \times \text{Soy Conversion Factor}$$

Prioritising Sources

The following hierarchy is used when selecting the approach, or conversion factor, that is most appropriate to use in a soy footprint:

Data type	Source	Justification	Source	Preference
Primary Data	Supplier Reporting	Direct knowledge of specific quantities sourced for producing relevant products for their customer	Supplier	Highest
Secondary Data	Sampling data	Representative of supplier production system	Supplier	High
	Average soy per tonne declared with primary data to the retailer for the same product in the same production area	Representative of local production system where primary data has been validated	Company	Medium - High
	Average soy per tonne for same product in same national geography	Estimated using market-level production characteristics	Retail Soy Group Factor List	Medium
	Average soy per tonne for same product	Estimated using global conversion factor	Retail Soy Group Factor List (World)	Low

Appendix II: Conversion Factors

The following factors have been developed by [3Keel Group Ltd](#) to aid in the estimation of soy supply chain footprints. It is presented as the soy content (metric tonnes) per metric tonne of retail weight for each product.

	Beef	Butter	Cheese	Cream	Eggs	Farmed Aquatic	Lamb	Milk	Pork	Poultry	Yoghurt	Other (e.g. game)
Belgium	0.600	0.064	0.394	0.154	0.528	0.780	-	0.053	0.636	1.150	0.049	-
Denmark	0.732	0.078	0.480	0.188	0.645	0.951	-	0.064	0.776	1.404	0.060	-
France	0.497	0.053	0.327	0.128	0.438	0.646	-	0.044	0.527	0.954	0.041	-
Germany	0.514	0.055	0.337	0.132	0.453	0.668	-	0.045	0.545	0.986	0.042	-
Ireland	0.561	0.060	0.368	0.144	0.494	0.729	-	0.049	0.594	1.076	0.046	-
Italy	0.733	0.078	0.482	0.189	0.646	0.954	-	0.065	0.778	1.407	0.060	-
Netherlands	0.485	0.052	0.319	0.125	0.427	0.631	-	0.043	0.514	0.931	0.040	-
Spain	0.660	0.070	0.433	0.170	0.581	0.858	-	0.058	0.700	1.266	0.054	-
Sweden	0.412	0.044	0.271	0.106	0.363	0.536	-	0.036	0.437	0.790	0.034	-
United Kingdom	0.181	0.052	0.317	0.124	0.540	0.628	-	0.043	0.512	0.926	0.039	-
World	0.570	0.327	0.246	0.146	0.593	0.738	1.520	0.050	0.603	0.821	0.054	1.520

Sources used in developing factors

3Keel Group Ltd (2022) Achieving verified deforestation and conversion free soy feed in Europe.

Hoste (Waginengen Economic Research & IDH) (2016) Soy footprint of animal products in Europe.

Hoste (Waginengen Economic Research) (2014) Sojaverbruik in de Nederlandse dievoederindustrie 2011-2013.

Kroes and Kuepper (Profundo) (2015) Mapping the soy supply chain in Europe.

Round Table on Responsible Soy (2022) Soy Conversion Factors.



www.retailsoygroup.org