Deforestation-free Compass Metric

Negligible Risk Protocol

Version 0.2

Version Control and Revision Log

Date	Version	Authors	Revision Log	Reviewed by
25/07/2023	0.2	Unilever	Updates to text for clarity; address errors in grammar and syntax.	I&A Director
25/05/2023	0.1	Unilever	Version 0.1 Finalised	I&A Team

Table of Contents

Unilever

1 Introduction

The *Negligible Risk Protocol* is a process, applicable to soy, palm and tea that helps to determine if the agricultural material is sourced from an area of negligible risk of deforestation or ecosystem conversion since 31st December 2015 ("the cut-off date").

1.1 Purpose of the Negligible Risk Protocol

This Protocol sets out the processes and control measures that should be followed to assess that a geographic sourcing area is of negligible risk of deforestation and conversion since 31 December 2015. This Protocol is used to assess geographic areas within Unilever's supply chains for soy, palm and tea.

Material volumes sourced from Unilever's *Negligible Risk Geographic Areas* are counted as being *Deforestation-free* volumes and reported as such. The process for reporting is documented within the Deforestation-free Metric Preparation Procedure.

The Negligible Risk Protocol should be used by:

1. Unilever's Business Operations Sustainability ('BOS') and Procurement Teams who prepare and report on the *Deforestation-free Metric*
2. Third parties for the purpose of assurance of the Metric and the progress made against Deforestation-free Compass Goal

2 Governance

The Negligible Risk Protocol is governed by the Business Operations Sustainability ('BOS') Team.

2.1 Roles and Responsibilities

Responsibility for:

- High-level assessment of a geographic locations as Negligible Risk is held by:
  - BOS Manager(s)
  - BOS Geospatial Monitoring Analyst(s)
- Negligible Risk Protocol process updates and completeness is held by:
  - The BOS People and Nature Implementation Manager
  - The BOS Director – Tropical Oils. Nature and NDPE[1]
- Negligible Risk Protocol information sense-checking and sign-off is held by:
  - The Impact and Assurance ('I&A') Director

2.2 Data Completeness, Data Quality and Logic Checks

The Negligible Risk Protocol is used to determine and report *Deforestation-free* volumes.

The Negligible Risk Protocol methodology is reviewed at least annually by The BOS People and Nature Implementation Manager, hereafter "The PNI Manager", and updated as needed for all new or existing negligible risk sourcing areas. Revisions are documented in the Revision Log.

Appendices A-D of this document contain the geographical areas that are of negligible risk for sourcing key materials in scope. These lists are reviewed at least annually and updated as required alongside their applicable geographic boundary levels.

This process is supported by BOS Geospatial Monitoring Analysts and BOS third party geospatial resources who conduct ongoing remote geospatial monitoring for specific areas within Unilever's palm, tea, and soy sourcing areas, to:

[1] No Deforestation, Peat Conversion or Exploitation

- Validate supplier declarations via traceability checks
- Monitor Deforestation-free sourcing areas
- Calculate and declare Deforestation-free origins

Logic checks to quality assure the Negligible Risk data are performed by the Impact and Assurance Director on a quarterly basis.

3 Overall process for determining geographic areas as negligible risk

Unilever's Negligible Risk Protocol process must be followed to determine geographic sourcing areas as Negligible Risk for each of Unilever's applicable in scope materials, which has been described in Table 1. Please see section 4 for material-specific methodologies for determining Negligible Risk.

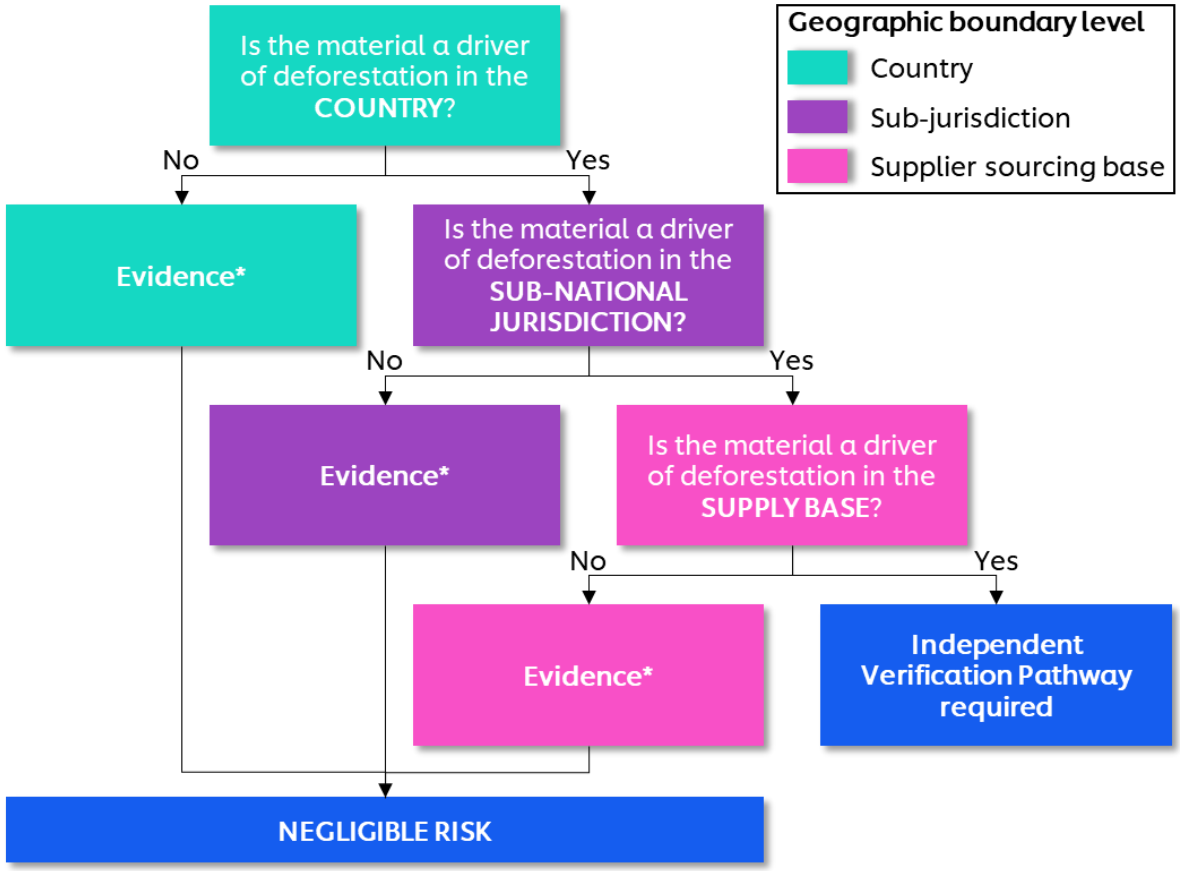
TABLE 1 - GENERAL PROCESS FOR DETERMINING NEGLIGIBLE RISK GEOGRAPHIC AREAS

Annual process steps		Responsibility	Additional Contributions
1	**Select the geographic sourcing area ("the input data")** to undergo risk analysis (see step 3 below). This area is determined by the geographic sourcing area of the volume / material to be tagged as Negligible Risk. Input data = a defined / bounded geographic area	Procurement Manager	The P&NI BOS Manager BOS Geospatial Analyst
2	Follow the Unilever's Negligible Risk Decision Tree (see Figure 1), to **determine the boundary level of the geographic area** that will undergo risk analysis (in Step 3, below). There are three levels of geographic boundary: a) Country[2] b) Sub-national jurisdiction (i.e. state, province)[3] c) *Supply-base*[4]	The P&NI BOS Manager	

[2] The *country* boundary level is currently applicable for soy volumes
[3] The *sub-national jurisdiction* boundary level is currently applicable for tea volumes
[4] The 'supply-base' boundary level is currently applicable for palm and tea volumes. For this geographic boundary level to be used, the supplier base must be evidenced via RSPO IP certified mills and their supplier base(s), for palm, and Tracetea GPS points for smallholder tea growers or polygon mapping of tea estates, for tea.

Annual process steps		Responsibility	Additional Contributions
	For material-specific decision trees, see Section 4 of this document.		
3	**Assess the commodity-specific risk of deforestation in the geographic area**, to determine if the geographic area can be designated as Negligible Risk for that material ("the Analysis") Follow the material-specific methodologies to determine the area's risk of deforestation, as documented in Section 4, below (e.g. third-party documentation, geospatial analysis, etc)	The P&NI BOS Manager / BOS Geospatial Analyst	
4	**Document the geographic area if it has been designated as Negligible Risk**, in the appendix of this document ('the output'). 'The output' = a list of geographic areas or plantations determined to pose a Negligible Risk of deforestation, per material (see Appendices A – C of this document).	The BOS Manager	
5	**Document the applicable supplier(s) / volume(s)** as Negligible Risk (if applicable) within the *Deforestation-free* tag and 'validity end' section of the *Deforestation-free* list. Ensure that the validity of the supplier's negligible risk status is also documented (which will be valid for 15 months from the date of the Negligible Risk analysis)	The BOS Manager/Assistant Manager	

Annual process steps		Responsibility	Additional Contributions
6	**Repeat steps 2-4** of this process for all new or existing Negligible Risk sourcing areas, at least **every 12 months**. Then review and update the list of geographic areas that Unilever considers Negligible Risk, per commodity, as in the Appendix of this document.	The P&NI BOS Manager	BOS Geospatial Analyst



**Evidence: Accepted third Party Assessment/ certification, Literature and/or Geospatial Review, where applicable*

FIGURE 1 - MATERIAL AGNOSTIC DECISION TREE FOR DETERMINING THE APPROPRIATE GEOGRAPHIC BOUNDARY LEVEL FOR ANALYSING A MATERIAL'S RISK OF DEFORESTATION

4 Material-specific methodologies for determining geographic areas as Negligible Risk

The geographic boundary levels, evidence methodologies and sources used to determine Negligible Risk geographic areas are different across palm, soy and tea suppliers.

The current processes for assessing Negligible Risk geographic areas per material are detailed in sections 4.1, 4.2 and 4.3.

4.1 Determining Negligible Risk Geographic Areas for Palm

TABLE 2 –PROCESS FLOW FOR DETERMINING NEGLIGIBLE RISK GEOGRAPHIC SOURCING AREAS FOR PALM SUPPLIERS

Process steps		Palm Process
1	**Select the geographic sourcing area ("the input")** to undergo risk analysis Input data = a defined / bounded geographic area	Unilever identifies and assesses the supply base of RSPO segregated and RSPO identity preserved areas through: 1) Ongoing monitoring and traceability of RSPO certified mills and plantations as declared by the RSPO and our suppliers through engagement with the supply chain (currently through the third-party consultancy 3keel) 1) Engagement on traceability and geospatial monitoring using traceability data from a third party data provider Earthqualizer. 2) Ongoing geospatial monitoring work by the BOS geospatial team.

Process steps		Palm Process
2	**Determine the boundary level of the geographic area** that will undergo risk analysis (in Step 3, below). There are three levels of geographic boundary: Country, sub-national jurisdiction and supply-base.	As per Figure 2, all palm areas are assessed on a *supplier sourcing-base level* (the growers which supply RSPO SG / IP certified mills)
3	**Assess the commodity-specific risk of deforestation in the geographic area** ("the Analysis").	Through third-party geospatial, and other, data analysis of deforestation and the plantations associated with Unilever's RSPO SG/ IP certified mills, Unilever has determined that palm oil originating from RSPO SG / IP certified mills is not sourcing Fresh Fruit Bunches ('FBB') from supply bases with deforestation since 2015. Details of this process and evidence is documented in the evidence section below.
4	**Document the geographic area if it has been designated as Negligible Risk**, in the appendix of this document. ("The output").	The BOS Manager documents the RSPO SG / IP certified mill origins determined as *Negligible Risk Geographic Areas for* palm oil agriculture, in Appendix A of this document.
5	**Document the applicable supplier(s) / volume(s)** as Negligible Risk (if applicable) within the *Deforestation-free* tag and the 'validity end' section of the *Deforestation-free* list. Ensure that the verification validity end date is also documented (which will be 12 months	The BOS Manager updates the Deforestation-free Supplier List as documented in the *Deforestation-free* Metric Preparation Procedure.

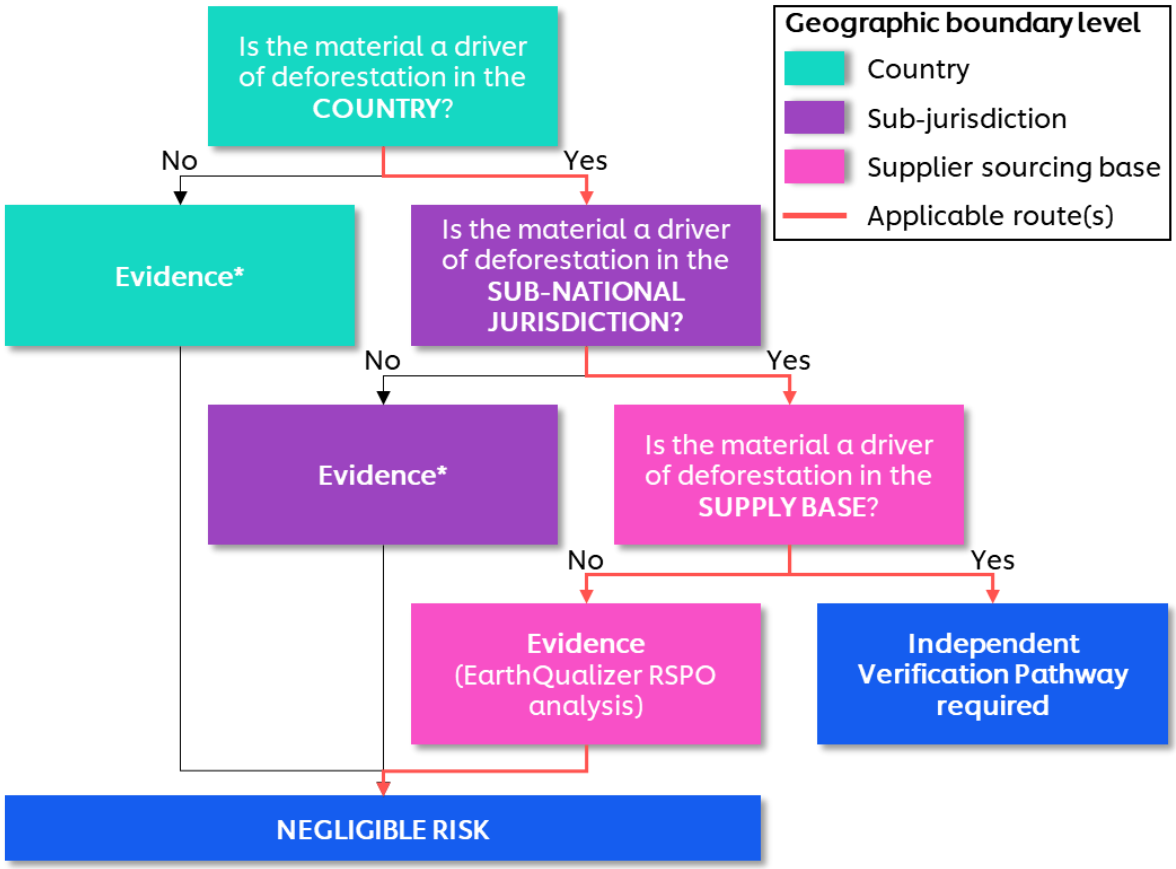
Process steps		Palm Process
	from the date of the Negligible Risk analysis)	
6	**Repeat steps 1-5** of this process for all new and existing sourcing areas, at least **every 12 months**. Then review and update the list of geographic areas that Unilever considers Negligible Risk, per commodity, as in the Appendix of this document.	Unilever continuously monitors the deforestation and conversion risks associated with RSPO SG / IP certified mills and their supply base and will modify its Negligible Risk approach with RSPO SG / IP suppliers if needed.

Evidence of Negligible Risk RSPO IP certified mills:

Third-party geospatial, and other, data analysis of deforestation and traceability-to-plantation ('TTP') associated with Unilever's RSPO SG / IP certified[5] mills – documented by Unilever:

1. Negligible Risk Analysis for IP Mills - EarthQualizer**,** a third-party assessor, conducted geospatial and data analysis on the RSPO SG / IP certified mills in Unilever's supply chain and, based on evidence, concluded "that RSPO SG / IP certified mills are not sourcing FFB from supply bases associated with deforestation therefore palm oil volumes sourced from RSPO IP certified mills can be considered negligible risk for deforestation since Unilever's cut-off date".
2. Internal Analysis on TTP for RSPO Mills – Biannually, EarthQualizer provide traceability-to-plantation ('TTP') data and deforestation liability statistics for IP mills to Unilever's BOS Palm Oil Team. Unilever's BOS Geospatial Monitoring Team use this data to perform:
    - Validation of supplier declarations of TTP information
    - Monitoring of Deforestation-free sourcing areas
    - Calculation and declaration of Deforestation-free origins

[5] The RSPO certification provides strong assurance of no deforestation or conversion since 2017, Unilever consider RSPO IP certified volumes to be Negligible Risk as our analysis reveals that there was negligible risk of deforestation between 2015 and 2017. Any deforestation occurring is covered by the Remediations and Compensation Procedure of the RSPO



**Evidence: Accepted third Party Assessment/ certification, Literature and/or Geospatial Review, where applicable*

FIGURE 2 - DECISION TREE FOR DETERMINING PALM GEOGRAPHIC SOURCING AREAS AS NEGLIGIBLE RISK

4.2 Soy Negligible Risk Geographic Areas methodology

Table 3 –Process Flow for Determining Negligible Risk Geographic Sourcing Areas for Soy Suppliers

Process steps		Soy process
1	**Select the geographic sourcing area ("the input")** to undergo risk analysis (see step 3 below) for deforestation / Negligible Risk. This area is determined by the geographic sourcing area of the volume / material to be tagged as Negligible Risk. Input data = a defined / bounded geographic area	All soybean geographic sourcing areas are assessed for Negligible Risk. Unilever's soybean geographic sourcing areas are identified through: 1) Declarations from Unilever's suppliers 2) Traceability work via direct engagement with the supply chain (currently through the third-party consultancy 3keel) 3) Identified sourcing areas may also third-party verified (currently by the third-party consultancy Control Union)
2	**Determine the boundary level of the geographic area** that will undergo risk analysis (in Step 3, below). There are three levels of geographic boundary: Country, sub-national jurisdiction and supply-base.	As per Figure 3, all soy areas are assessed on a country level.
3	**Assess the commodity-specific risk of deforestation in the geographic area** ("the Analysis").	The P&NI BOS Manager references the third-party literature detailed below this table, to identify soybean agriculture deforestation fronts and areas considered to pose a high risk of deforestation or conversion, caused by soybean agriculture since 31st December 2015. A country is considered a *Negligible Risk Geographic Area* if it is a) not identified as a deforestation front, and b) not considered to pose a high-risk of deforestation or conversion

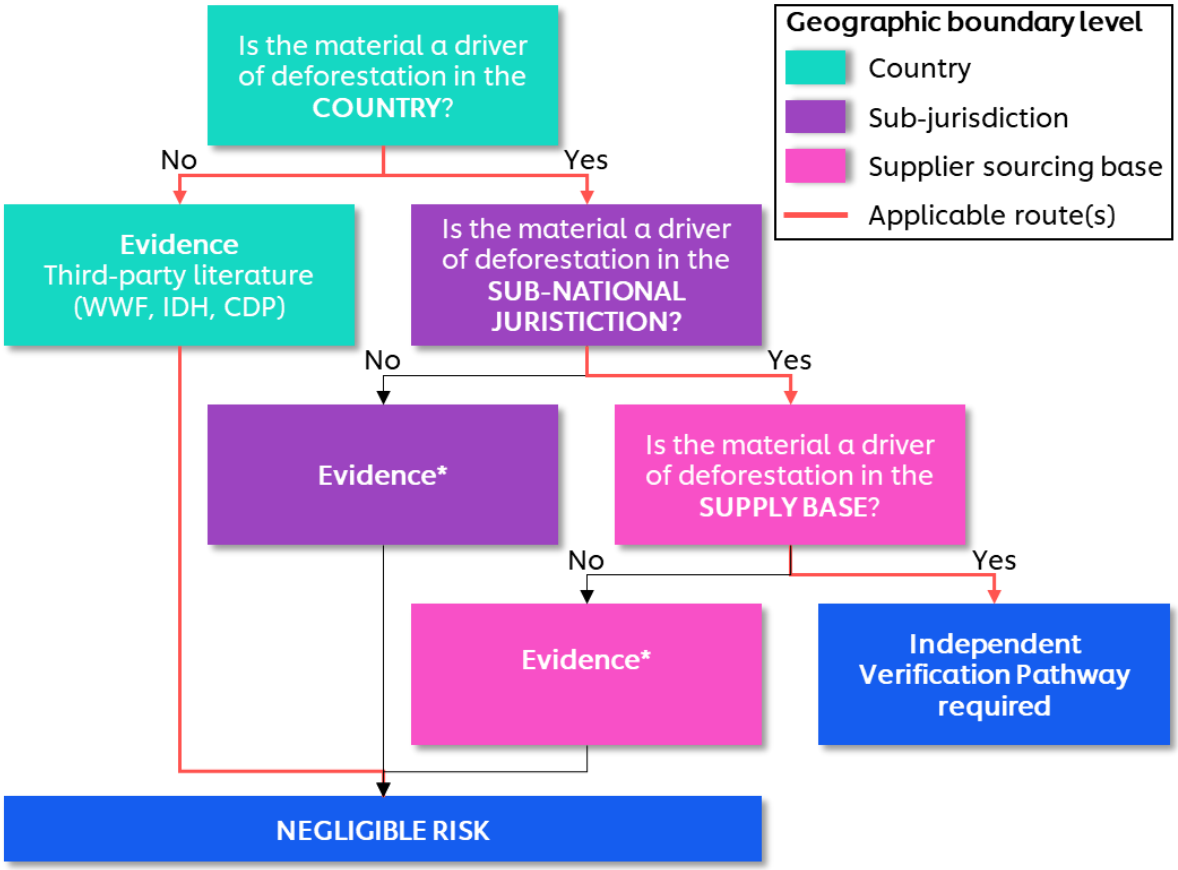
Process steps		Soy process
		(as per the third-party literature) caused by soybean agriculture since 31 December 2015.
4	**Document the geographic area if it has been designated as Negligible Risk**, in the appendix of this document. ("The output").	The P&NI BOS Manager documents the list of countries that are determined to be *Negligible Risk Geographic Areas* for soybean agriculture, in Appendix B of this document.
5	**Document and collect supplier self-declaration of sourcing from only negligible risk origin for the applicable supplier(s) / volume(s)** as Negligible Risk (if applicable) within the *Deforestation-free* tag and the 'validity end' section of the *Deforestation-free* list. Ensure that the validity date is also documented (which will be 12 months from the date of the Negligible Risk analysis)	The BOS Manager updates the Deforestation-free Supplier List as documented in the *Deforestation-free* Metric Preparation Procedure.
6	**Repeat steps 1 – 5** of this process for all new and existing sourcing areas, at least **every 12 months**. Then review and update the list of geographic areas that Unilever considers Negligible Risk, per commodity, as in the Appendix of this document.	Every 15 months, the P&NI BOS Manager: 1) Reviews the deforestation and conversion risks around soy, and reviews the third-party literature that is listed below to determine *Negligible Risk Geographic Areas* for Soy 2) *Updates Appendix B* as required

Evidence of negligible risk countries:

Third-party literature on soy agriculture-driven deforestation and conversion:

1. WWF Deforestation Fronts – WWF analyses of global drivers and fronts of deforestation, based on Terra-i and WWF datasets. This literature identifies and analyses countries that are fronts for deforestation and the drivers of that.
2. IDH, 2020, European Soy Monitor - Insights on European uptake of responsible, deforestation and conversion-free soy in 2020 – IDH analysis of external, proprietary and publicly available resources to display soy from areas with a low risk of land conversion.
3. CDP - List of Forest Risk Countries – CDP's list countries that it has identified as '*forest risk countries*[6]', these are tropical and subtropical countries selected based on current and / or future deforestation risk (selected based on GCP, 2019; WWF, 2021 and TFA, 2019)

[6] CDP's forest risk countries outlined in the CDP Forests 2023 Question-level Guidance include: Angola, Argentina, Australia, Bolivia (Plurinational State of), Brazil, Cambodia, Cameroon, Central African Republic, Colombia, Congo, Côte d'Ivoire, Democratic Republic of the Congo, Ecuador, Gabon, Ghana, Guatemala, Guinea, Guinea-Bissau, Honduras, India, Indonesia, Kenya, Lao People's Democratic Republic, Liberia, Madagascar, Malaysia, Mexico, Mozambique, Myanmar, Nepal, Nicaragua, Nigeria, Panama, Papua New Guinea, Paraguay, Peru, Philippines, Sierra Leone, Thailand, United Republic of Tanzania, Venezuela (Bolivarian Republic of), Vietnam, Zambia, and Zimbabwe



**Evidence: Accepted third Party Assessment/ certification, Literature and/or Geospatial Review, where applicable*

FIGURE 3 - DECISION TREE FOR DETERMINING SOY GEOGRAPHIC SOURCING AREAS AS NEGLIGIBLE RISK

4.3 Tea Negligible Risk Geographic Areas methodology

There are currently two methodologies to determine *Negligible Risk Geographic Sourcing Areas* for Tea, depending on the supplier type:

TABLE 4 – METHODOLOGIES FOR DETERMINING TEA NEGLIGIBLE RISK GEOGRAPHIC SOURCING AREAS

Tea supplier type	Negligible Risk Methodology
Uncertified Bought Leaf Factories ('BLF') in India	NGIS risk analysis of TraceTea data
Uncertified tea estates in India	NGIS risk analysis of Uncertified tea estates data

4.3.1 Uncertified Bought Leaf Factories ('BLF') in India

TABLE 5 - PROCESS FOR DETERMINING INDIA BOUGHT LEAF FACTORIES NEGLIGIBLE RISK GEOGRAPHIC SOURCING AREAS

Process steps		Tea methodology for BLF suppliers
1	**Select the geographic sourcing area ("the input")** to undergo risk analysis Input data = a defined / bounded geographic area	All tea geographic sourcing areas associated with India BLFs are assessed for Negligible Risk via the BLF methodology. BLF geographic sourcing areas (i.e. their small tea growers' locations) are identified through TrustTea's TraceTea application[7] as follows: 1) Unilever provides a list of their suppliers (BLF Factories) to TrustTea 2) TrustTea deploys its TraceTea application to those suppliers, to collect the traceability information from the small tea growers that supply the BLF's, and assign each grower a 'GrowerID' 3) The Tracetea team visit small tea grower fields to log GPS points 4) Farm GPS points are collated and supplied to Unilever via the TraceTea app

[7] Details on the TraceTea data collection process are documented here

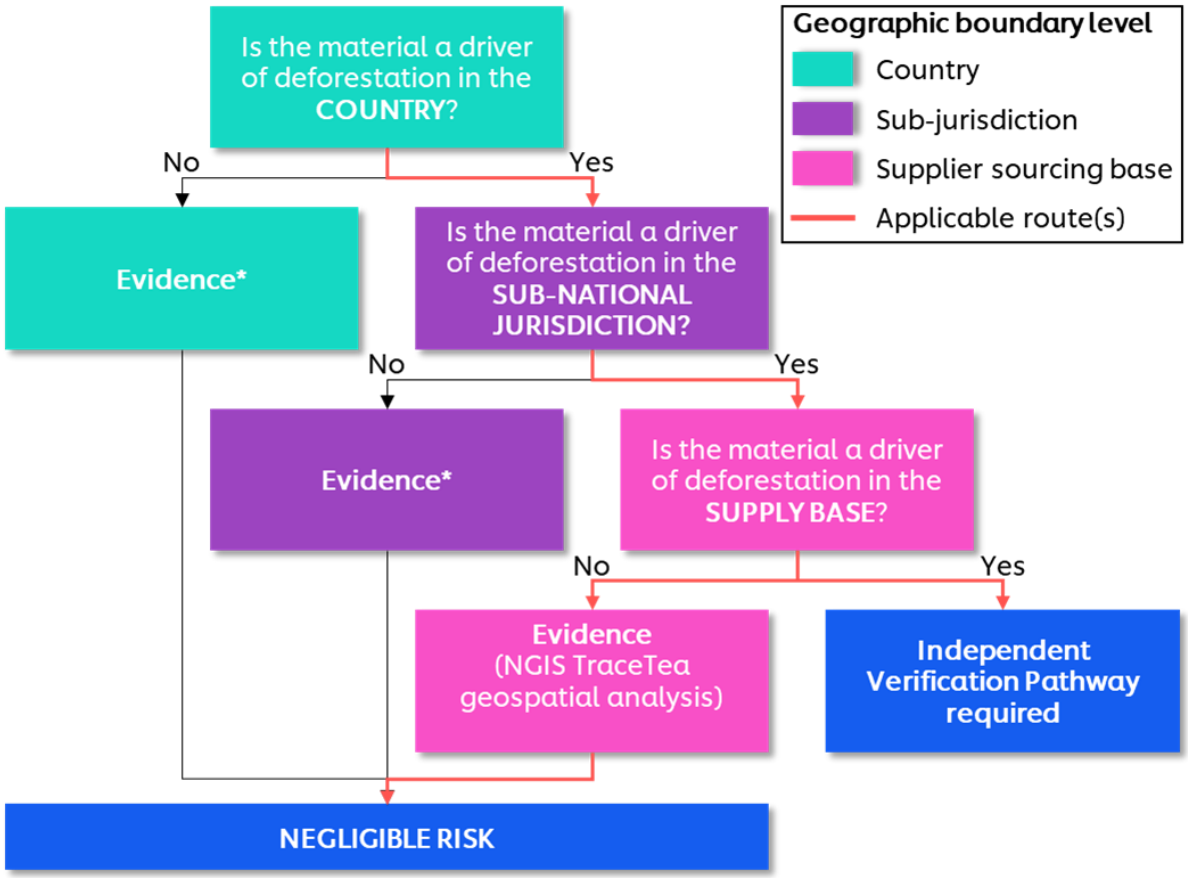
Process steps		Tea methodology for BLF suppliers
2	**Determine the boundary level of the geographic area** that will undergo risk analysis (in Step 3 below). There are three levels of geographic boundary: Country, sub-national jurisdiction and supply-base.	As per Figure 4, all Indian Tea areas are assessed on a *supplier sourcing base level* (the small tea growers that supply uncertified Bought Leaf Factories).
3	**Assess the commodity-specific risk of deforestation in the geographic area** ("the Analysis").	Through third-party geospatial analysis of deforestation, tea masks and TraceTea mapping of BLF small tea growers, Unilever has determined that small tea growers supplying to BLF through the TraceTea app pose negligible risk for deforestation since 31st December 2015. Details of this process and evidence is documented in the evidence section below.
4	**Document the geographic area if it has been designated as Negligible Risk**, in the appendix of this document. ("The output").	The BOS Manager/Assistant Manager documents the list of Negligible Risk small tea growers supplying to BLF through the TraceTea app, in Appendix C of this document.
5	**Document the applicable supplier(s) / volume(s)** as Negligible Risk (if applicable) within the *Deforestation-free* tag and section of the *Deforestation-free* list. Ensure that the verification validity end date is also documented (which will be 12 months from the	The BOS Manager updates the Deforestation-free supplier list as documented in the Deforestation-free Metric Preparation Procedure.

Process steps		Tea methodology for BLF suppliers
	date of the Negligible Risk analysis)	
6	**Repeat steps 1-5** of this process for all new and existing sourcing areas, at least **every 1 months**. Then review and update the list of geographic areas that Unilever considers Negligible Risk, per commodity, as in the Appendix of this document.	NGIS constructs updated deforestation / tea masks and performs geospatial analysis of updated small tea grower location data, at least every 15 months. Annually, the P&NI BOS Manager repeats steps 1-5 of this process - to ensure that the list of Negligible Risk small tea growers in Annex C is correct. Unilever continuously monitors the deforestation and conversion risks associated with these small tea growers and BLF and will modify its approach if needed.

Evidence of Negligible Risk Uncertified Bought Leaf Factories:

Third-party traceability and geospatial data collection with third-party and in-house geospatial analysis:

1. TrustTea's TraceTea application – TrustTea identifies, engages and collects traceability data from BLF small tea growers via its 'TraceTea' app, through which farmers can log their harvests and deliveries. TraceTea Implementors also conduct visits to fields, log accurate GPS locations and generate unique identifications for each farm and enter it into the app.
2. NGIS Risk Assessment of TraceTea Mapped small tea growers – NGIS conduct a deforestation risk assessment of the BLF mapped small tea growers, using Google Earth Engine and several specially developed Deforestation, Forest and Tea masks. These assess deforestation that occurs within tea plantations and "deforestation-linked tea" from 2016 – 2021, in relation to square buffers of small tea grower GPS locations. Please refer to the linked document for details of associated data sets and methodology.



**Evidence: Accepted third Party Assessment/ certification, Literature and/or Geospatial Review, where applicable*

FIGURE 3 - DECISION TREE FOR DETERMINING BOUGHT LEAF TEA FACTORIES TEA (INDIA) GEOGRAPHIC SOURCING AREAS AS NEGLIGIBLE RISK

4.3.2 Uncertified tea estates in India

TABLE 6 – PROCESS FOR DETERMINING UNCERTIFIED TEA ESTATES SUPPLIERS' NEGLIGIBLE RISK GEOGRAPHIC SOURCING AREAS

Process steps		Tea methodology for uncertified, non-BLF suppliers
1	**Select the geographic sourcing area ("the input")** to undergo risk analysis Input data = a defined / bounded geographic area	All tea geographic sourcing areas associated with India's Tea Estates that are not covered by any certification scheme (Uncertified Tea Estates) are assessed for Negligible Risk. 1) Survey Maps of uncertified tea estates are collected from the tea estates by Unilever

Process steps		Tea methodology for uncertified, non-BLF suppliers
		2) Survey maps collected are digitized by NGIS
2	**Determine the boundary level of the geographic area** that will undergo risk analysis (in Step 3, below). There are three levels of geographic boundary: Country, sub-national jurisdiction and supply-base.	As per Figure 5, all Indian Tea areas are assessed on a *supplier sourcing base level* (uncertified tea estates).
3	**Assess the commodity-specific risk of deforestation in the geographic area** ("The Analysis").	Through third-party geospatial analysis of deforestation, tea masks and survey maps from the Uncertified Tea Estates, Unilever has determined that uncertified tea estates in India pose a negligible risk for deforestation since 31st December 2015. Details of this process and evidence is documented in the evidence section below.
4	**Document the geographic area if it has been designated as Negligible Risk**, in the appendix of this document. ("The output").	The BOS Manager/Assistant documents the list of Negligible Risk small tea growers supplying to brokers, in Appendix C of this document.
5	**Document the applicable supplier(s) / volume(s)** as Negligible Risk (if applicable) within the *Deforestation-free* tag and section of the *Deforestation-free* list. Ensure that the verification validity end date is also	The BOS Manager/Assistant updates the Deforestation-free supplier list as documented in the Deforestation-free Metric Preparation Procedure.

Process steps		Tea methodology for uncertified, non-BLF suppliers
	documented (which will be 12 months from the date of the Negligible Risk analysis)	
6	**Repeat steps 1-5** of this process for all new and existing sourcing areas, at least **every 12 months**.	NGIS constructs updated deforestation / tea masks and performs geospatial analysis of updated small tea grower location data, at least every 15 months. Annually, the P&NI BOS Manager repeats steps 1-5 of this process - to ensure that the list of Negligible Risk small tea growers in Annex C is correct. Unilever continuously monitors the deforestation and conversion risks associated with these small tea growers and BLF and will modify its approach if needed.

Evidence of Negligible Risk Uncertified non-BLFs in India

Geospatial data collection with third-party and in-house geospatial analysis:

1. Geospatial data collection – Surveyor maps issued by the tea board of India are collected from tea estates, through which the plot of land is mapped by NGIS.
2. NGIS Risk Assessment of Uncertified Tea Estates – NGIS conduct a deforestation risk assessment of the BLF mapped small tea growers, using Google Earth Engine and several specially developed Deforestation, Forest and Tea masks. These assess deforestation that occurs within tea plantations and "deforestation-linked tea" from 2016 – 2021, in relation to square buffers of small tea grower GPS locations. Please refer to the linked document for details of associated data sets and methodology.

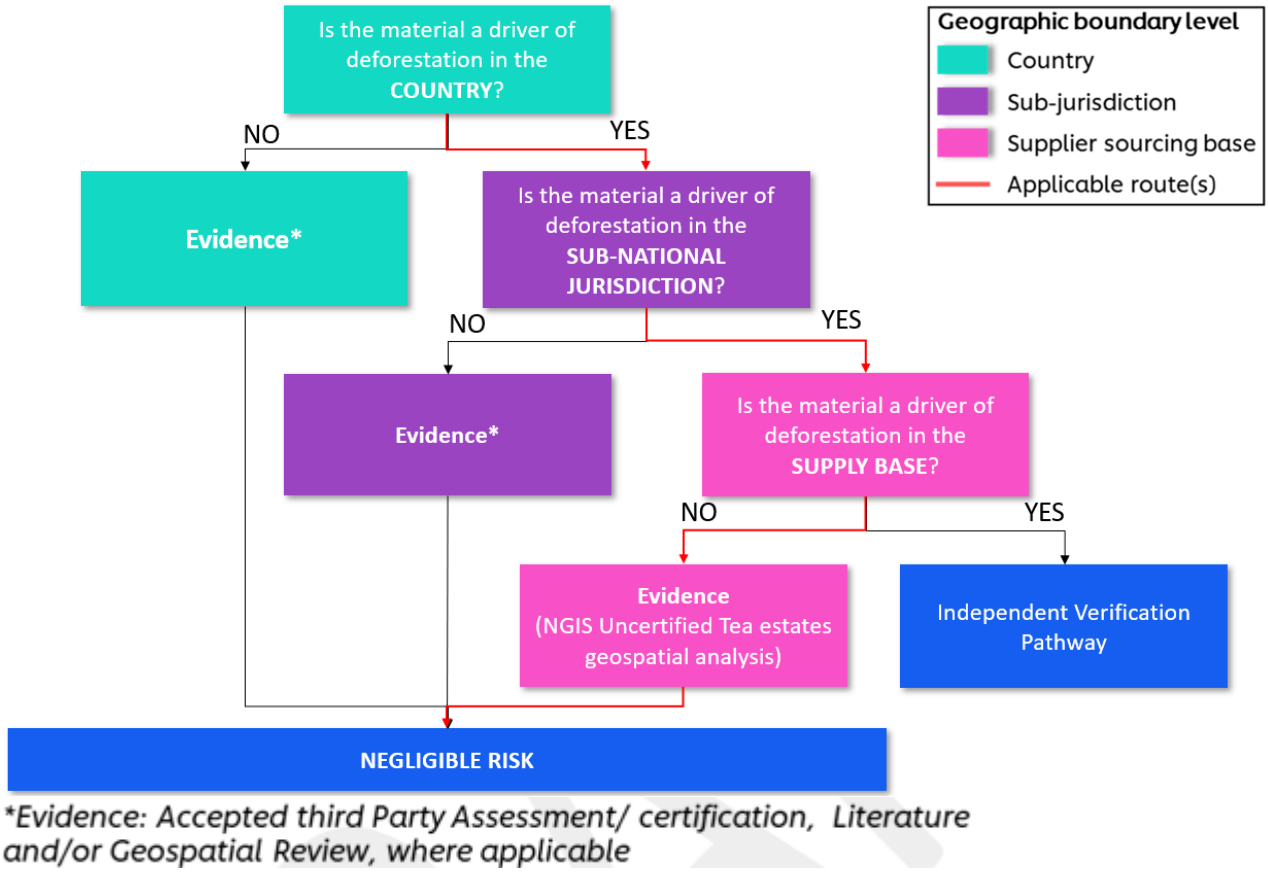


FIGURE 5 - DECISION TREE FOR DETERMINING UNCERTIFIED TEA ESTATES (INDIA) GEOGRAPHIC SOURCING AREAS AS NEGLIGIBLE RISK

5 Definitions

CDP forest risk counties[6]**:** Tropical and subtropical countries selected by CDP based on current and / or future deforestation risk (based on GCP, 2019; WWF, 2021 and TFA, 2019).

Country: A specific area of land that is defined and recognized as a separate and independent nation state.

Geographic area: A geographic area can be a country, sub-national jurisdiction or supply-base with a boundary that is assessed for its deforestation-risk

Geographic boundary level: There are three levels of geographic boundary:

a) Country
b) Sub-national jurisdiction (i.e. state, province)
c) Supply base

Negligible Risk Pathway: One of the three pathways to determining Unilever's Deforestation-free materials, which determines material volumes as Deforestation-free where they are sourced from Negligible Risk Geographic Areas.

Negligible Risk Geographic Areas: Geographic areas that have been evidenced to pose no or low risk of deforestation or ecosystem conversion since 31st December 2015.

Supply-Base: The upstream origin of materials in supply chains.

Sub-national jurisdiction: A sub-jurisdiction can be any region with politically and/or administratively defined boundaries at the sub-national level.

Traceability: The ability to follow a material or product or its components through each of the stages of the supply chain (e.g. production, processing, manufacturing, and distribution).

6 Abbreviations

TABLE 7 - LIST OF ABBREVIATIONS USED IN THE DOCUMENT

Abbreviation	Abbreviated word
PNI	People and Nature Implementation
FFB	Fresh Fruit Bunch
I&A	Impact and Assurance (BOS Team)
IP	Identity Preserved
MPP	Metric Preparation Procedure
RSPO	Roundtable on Sustainable Palm Oil
TTP	Traceability to Plantation
VDF	Verified Deforestation-free

Appendix A: Palm: List of demarcated geographic areas of negligible risk (i.e. SG and IP palm plantations)

Palm oil originating from RSPO Identity Preserved (IP) certified mills is certified to not source FFB from supply bases with deforestation, therefore, palm oil volumes sourced from RSPO IP certified mills are considered Negligible Risk for deforestation since Unilever's cut-off date.

The list of RSPO IP certified mills, within Unilever's supply chain, which are considered Negligible Risk is documented here: Traceability to Plantation RSPO Mills

Last reviewed / updated: 16/03/2023

Appendix B: Soy: List of countries that are determined to pose a negligible risk of deforestation or conversion resulting from soybean agriculture

Soy volumes originating from the following countries for Unilever's volumes are considered negligible risk:

Negligible risk country	Last review date	Source/evidence
Canada	11/01/2023	CDP List of Forest Risk Countries (2023). WWF Deforestation-fronts (2021), IDH European Soy Monitor (2020)
China	11/01/2023	CDP List of Forest Risk Countries (2023), WWF Deforestation-fronts (2021), IDH European Soy Monitor (2020)
India	11/01/2023	WWF Deforestation-fronts (2021), IDH European Soy Monitor (2020)
Pakistan	11/01/2023	CDP List of Forest Risk Countries (2023). WWF Deforestation-fronts (2021), IDH European Soy Monitor (2020)
Ukraine	11/01/2023	CDP List of Forest Risk Countries (2023). WWF Deforestation-fronts (2021), IDH European Soy Monitor (2020)
Serbia	11/01/2023	CDP List of Forest Risk Countries (2023). WWF Deforestation-fronts (2021), IDH European Soy Monitor (2020)

United States of America	11/01/2023	CDP List of Forest Risk Countries (2023). WWF Deforestation-fronts (2021), IDH European Soy Monitor (2020)
European Union	11/01/2023	CDP List of Forest Risk Countries (2023). WWF Deforestation-fronts (2021), IDH European Soy Monitor (2020)

Last reviewed / updated: 11/01/2023

Appendix C: Tea: List of demarcated geographic areas of negligible risk

Negligible risk Small tea growers (tracetea)

The small tea growers supplying to BLF through the TraceTea app can be considered negligible risk for deforestation since Unilever's cut-off date based on the analysis conducted by NGIS.

The Negligible risk small tea growers list can be found here: Tracetea supplier list

Last review date: 15/05/2023

Negligible risk uncertified tea estates

Uncertified tea estates in India can be considered negligible risk for deforestation since Unilever's cut-off date based on the analysis conducted by NGIS.

The Negligible risk uncertified tea estates list can be found here: Uncertified tea estates list

Last review date: 25/07/23

Appendix D: Summary of applicable boundary levels and accepted evidence per material

Category	Negligible risk geographic boundary assessment level	Material	Jurisdiction list	Accepted evidence
A	The commodity is not a driver of deforestation in that country since 2015	Soy	See Appendix B	CDP Forest Risk Countries WWF Deforestation fronts IDH European Soy Monitor
B	The commodity is not a driver of deforestation in the sub-national jurisdiction since 2015	Soy	N/A	N/A
		Tea	N/A	N/A
		Palm	N/A	N/A
C	The commodity a not a driver of deforestation in the Suppliers sourcing base	Palm	See Appendix A	EarthQualizer
		Tea	See Appendix C	NGIS methodology
		Tea	See Appendix C	NGIS methodology

Geographic boundary level

- Country
- Sub-jurisdiction
- Supplier sourcing base

Document and evidence status

- Documentation and evidence available
- Documentation and evidence in draft
- Documentation and evidence unavailable