



# FOUL PLAY:

EXPOSING CARGILL AND  
MOY PARK LINKS TO  
DEFORESTATION

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## SOY GIANT CARGILL EXPOSES UK CHICKEN SECTOR TO ILLEGAL DEFORESTATION AS BRAZIL'S FORESTS BURN

For the first time, Mighty Earth reveals commercial ties between Cargill and chicken producer Moy Park – ties that put British supermarkets and fast-food chains at risk of non-compliance with forthcoming UK anti-deforestation law.

Major British supermarkets and fast-food chains risk breaching upcoming UK anti-deforestation law after leading chicken producer Moy Park was found to have links to a controversial agribusiness tied to deforestation in Brazil.

For the first time, Moy Park, one of the UK's biggest chicken producers, has been linked to the soy trader Cargill, whose supply chains have been dogged by allegations of deforestation in Brazil.<sup>1</sup> Moy Park is part of JBS, the controversial Brazilian meatpacker group associated with more than a million hectares of Brazilian deforestation.<sup>2</sup>

Retailers Aldi, Asda, Co-op, Sainsbury's, Tesco and Waitrose, and fast-food restaurants KFC and McDonald's are known customers of Moy Park, suppliers of 30% of the British poultry market.<sup>3</sup> An investigation by Mighty Earth and AGtivist found that these retailers and restaurants are likely selling and serving chicken fed with soy that was grown on land deforested illegally in some of the world's most endangered ecosystems.

Our investigation tracked grain trucks leaving the Port of Liverpool, where Cargill owns the UK's only soy crushing plant, and arriving at Moy Park's Ashbourne feed mill in Derbyshire, which provides feed to a network of more than 800 Moy Park chicken suppliers.<sup>4</sup> Cargill is the UK's dominant soy importer, and the company's Brazilian soy made up 67% of the UK's total supply in 2020.<sup>5</sup>

The findings come as Brazil experiences the worst forest fires in decades, driven by intensive agriculture. In the Cerrado, the biodiverse-rich savannah where Cargill has extensive soy operations, 2.4 million hectares were burned in August 2024, representing nearly half (43%) of Brazil's total burned area.<sup>6</sup> Across the country, Brazil recorded a 149% increase of burned area last month compared to August 2023.<sup>7</sup> The expansion of soy cultivation in Brazil is driving vast swathes of forest and ecosystem destruction in the Cerrado, which lost an area half the size of Wales in 2023.<sup>8</sup>

To meet the demand for chicken and other meat production, the UK imports more than 3 million tonnes of soy each year<sup>9</sup> – 90% of which is used for animal feed.<sup>10</sup> Of this, more than 70% is supplied by Brazil, Paraguay and Argentina.<sup>11</sup> Intensive poultry production is the biggest consumer

of soy in the UK; the high-protein ingredient can very rapidly fatten poultry to market weight.<sup>12</sup> Moy Park declared the use of 217,392 tonnes of soy in 2023, 97.5% of which came from 'High-Risk' deforestation countries, including Brazil (40.4%), Paraguay (44.8%) and Argentina (2.3%).<sup>13</sup>

This report identified seven cases of recent deforestation, totalling 11,827 hectares, associated with Cargill's supply chain in Brazilian regions with direct trade links to the UK's soy supply.<sup>14</sup>

The deforestation cases illustrate the risk of deforestation-contamination of soy imported into the UK and highlight the ongoing threat to UK businesses such as Tesco, Sainsbury's and McDonald's, which are currently unable to prove that their soy supply chains are free from illegal deforestation (that is, deforestation that violates provisions of the producer country's legislation). As members of the UK Soy Manifesto, these businesses committed to be deforestation and conversion<sup>15</sup> free (DCF) by 2025.

The UK Government is currently finalising secondary legislation for the long-overdue 'deforestation due diligence' requirements set out in Schedule 17 of the Environment Act (2021), also known as the UK Forest Risk Commodity (UKFRC) law. It is concerning, however, that inadequacies in the legislation and divergences from EU deforestation law risk disadvantaging UK businesses.

The deforestation cases reported here highlight that, for the UK legislation to eliminate illegal deforestation in soy supply chains, farm unit-level disclosure by companies such as Cargill must be mandated alongside public reporting, in addition to effective, well-resourced enforcement provisions. Without source-specific data, the law is highly unlikely to prevent imports into the UK of soy linked to deforestation: enforcement authorities will be unable to detect whether such soy was grown on illegally deforested land. For companies to meet 2025 DCF deadlines, the UK Government must urgently lay secondary guidance to support the implementation of the UKFRC law.

**By exposing the links between Cargill's deforestation-risk soy from Brazil and Moy Park chicken products in the UK, this investigation highlights the urgent need for the UK Government to deliver legislation requiring companies such as Cargill to disclose the source location of their soy to prove it was not produced illegally.**



*Text: Fires burn near large farms in the Cerrado savanna near the city of Uruçuí, Piauí, Brazil on August 17, 2023. Known as 'Matopiba', the region has seen the rapid growth of deforestation and agribusiness. Photo: Maria Magdalena Arrellaga / FARPA*

# Cargill soy linked to Moy Park's chicken feed

Cargill owns and operates large soy storage and processing facilities at the Port of Liverpool's Seaforth dock. The facilities produce high-protein soybean meal, a major component of animal feed for poultry, as well as other non-feed products.<sup>16</sup> From January 2022 to October 2023, Cargill imported 777,534 tonnes of soy from Brazil to Liverpool port; a further 198,114 tonnes of Cargill soy were shipped from Brazil to other UK ports, according to Panjiva shipping records.<sup>17</sup>

The poultry (meat) sector consumes 62% (or 1,474,000 tonnes) of the total annual soybean meal usage in the UK livestock sector.<sup>18</sup> In 2023, Moy Park declared a soy footprint of 217,392 tonnes, representing more than 14% of the UK's total poultry soybean meal consumption.<sup>19</sup> Of the 2,500 farms in the UK that produce poultry meat, some 800 are contracted to the Moy Park supply chain.<sup>20</sup>

In April 2024, investigators tracked trucks from Cargill's soy crusher terminal at the Seaforth dock in Liverpool port to Moy Park feed mills in Navenby, Lincolnshire, and Ashbourne, Derbyshire. These mills supply soy-based animal feed to Moy Park's extensive web of contract farms rearing poultry for the firm nationally.<sup>21</sup>

Cargill owns storage facilities at sites S2 and G3 at Seaforth dock, alongside the UK's second-largest Brazilian soy importer, ADM.<sup>22</sup> Each site has an entrance and exit for hauliers collecting grain from these known Cargill sites in the Seaforth dock. Fieldwork suggested that lorries accessing the S2 and G3 facilities enter the dock via Strand Road Gate, and exit via Seaforth Gate.<sup>23</sup>



Source: Port of Liverpool Official Map. Accessed September 2024; <https://www.peelports.com/media/um310jxg/official-port-of-liverpool-map.pdf>

Investigators documented hauliers leaving the associated Cargill exits, recorded licence plates and time stamps of entry and exit, and followed two trucks en route to Moy Park's Ashbourne Mill in Derbyshire.<sup>24</sup> In addition, investigators witnessed a Moy Park lorry exiting the Seaforth Gate and entering Moy Park's Ashbourne Mill the same day. Investigators also documented a T&J Haulage-branded lorry entering Strand Road Gate and leaving Seaforth Gate; this lorry entered Moy Park's Ashbourne Mill later the same day.<sup>25</sup>



Photo credit: AGtivist 2024.

*Moy Park-branded grain truck entering Moy Park's Ashbourne Mill site in Derbyshire on 10 April, 2024 at 10:01, driven directly from Cargill's facilities at Seaforth dock, Liverpool.*



Photo credit: AGtivist 2024.

*Moy Park-branded grain truck entering Moy Park's Ashbourne Mill site on 10 April 2024, 10:02, driven directly from Cargill-associated facilities at Seaforth dock, Liverpool.*

Our investigations also documented field evidence of hauliers entering and exiting both Moy Park feed mill sites at Navenby, Lincolnshire, as well as Ashbourne, Derbyshire; they identified a variety of contract haulage companies working with Moy Park, as well as Moy Park-branded fleets.<sup>26</sup> From these feed mills, Moy Park distributes soy-based animal feed to more than 800 hundred chicken farms across the UK.<sup>27</sup>

***This investigation confirms, for the first time, the link between Moy Park and Cargill.***

## **Moy Park and JBS: Replicating JBS's poor performance**

Founded in 1943, and with an annual turnover of £1.83 billion in 2022,<sup>28</sup> JBS-owned Moy Park is Northern Ireland's largest private business, employing more than 12,000 people across facilities in the UK, the Netherlands and France.<sup>29</sup> Northern Ireland accounts for more than a quarter of the 19 million birds that are slaughtered in the UK each week, equalling five million birds.<sup>30</sup> Moy Park supplies 30% of the total UK poultry market.<sup>31</sup>

Moy Park's ownership passed from Brazilian meatpackers Marfrig to JBS S.A. in 2017, and then to JBS's US subsidiary, Pilgrim's Pride US, the same year.<sup>32</sup> Controversial Brazilian meatpacker JBS has been connected to a catalogue of environmental, human and labour rights violations, as well as alleged misrepresentations of its climate impact.<sup>33</sup> JBS are associated with more than 1.5 million hectares of deforestation in Brazil.<sup>34</sup> In 2017, JBS' owners, the Batista brothers, Joesley and Wesley, were prosecuted in Brazil on bribery and corruption charges, and faced price-fixing charges in the US in 2020.<sup>35</sup> JBS's current liabilities from criminal, civil and other legal proceedings stand at \$3.6 billion,<sup>36</sup> excluding potential penalties sought by the State of New York for its alleged "unsubstantiated and misleading" net zero 2040 target. JBS was recently delisted by the Science-Based Targets initiative (SBTi) for failing to submit an adequate climate plan.<sup>37</sup>

Whilst parent company JBS has generated the vast majority of the group's scandals, Moy Park has not been immune to controversy and bad publicity. Animal Equality UK exposed animal welfare issues in 2019, detailing evidence of incidents where chicken carcasses "were left for days" and of birds living in "horrific conditions" in Moy Park's Lincolnshire farms.<sup>38</sup> Further welfare issues were highlighted in 2020 across some of Moy Park's contracted farms.<sup>39</sup> Most recently, a BBC investigation

uncovered hundreds of environmental breaches associated with effluent discharge from Moy Park poultry facilities across Northern Ireland, which have been linked to damaging algal blooms on Lough Neagh.<sup>40</sup> JBS' culture of disregard for environmental and climate standards, animal welfare and human and labour rights appears to extend across the entire group, including Moy Park.

## **Cargill - Still the Worst Company in the World?**

Cargill, the US-based agricultural giant that boasted revenues of US\$177 billion in 2023<sup>41</sup>, has long been associated with the destruction of Latin American forests via its soy and cotton operations.<sup>42</sup> Despite commitments to eliminate deforestation from its Brazilian soy production by 2025, Cargill has repeatedly been linked to farms and companies responsible for ongoing habitat destruction and illegal forest clearances.<sup>43</sup>

Cargill has been sanctioned by the Brazilian government for its role in illegal deforestation to grow soy.<sup>44</sup> The company is also the subject of a current OECD (Organisation for Economic Co-operation and Development) legal complaint in the US for its deforestation and human rights violations in Brazil;<sup>45</sup> the complaint cites the company for not enforcing "proper environmental due diligence" in several areas within its soy supply chain. A Mighty Earth investigation in 2023 linked deforestation in the Brazilian Amazon to Cargill's UK soy supply, fed to animals and sold in Tesco stores.<sup>46</sup>

In 2022, Cargill exported 125.6 million tonnes of soy from its 14,900 Brazilian suppliers; of these, 64% are 'direct' suppliers (have a direct commercial relationship to Cargill) and 36% are classified as 'indirect' suppliers (with no direct commercial relationship).<sup>47</sup> Cargill claims that 100% of its direct Brazilian soy is polygon mapped (a method of plotting the geographical coordinates of land on which the soy was grown).

Of particular concern is the soy bought from indirect suppliers – totalling more than 45 million tonnes of Cargill's Brazilian soy supply in 2023<sup>48</sup> – for which transparency and accurate reporting are absent.<sup>49</sup> Instead, Cargill use 'historical data' to make estimates of the deforestation and conversion-free (DCF) proportions in its indirect supply chain, and apply 'sectoral averages' to the company's market share.<sup>50</sup> Cargill claim that 94% of its Brazilian soy supply is free from deforestation and conversion; however, the broad-brush approach using sector averages rather than physical verification discredits Cargill's 94% DCF claim.<sup>51</sup> A recent Anthropocene briefing on Cargill concludes, "This [methodology] raises the potential for higher deforestation risk exposure than the company discloses."<sup>52</sup>

Mighty Earth's Rapid Response programme<sup>53</sup> and AidEnvironment's Realtime Deforestation Monitoring (RDM) reports<sup>54</sup> catalogue multiple cases of deforestation associated with Cargill's supply chain. The evidence compounds concerns that Cargill's DCF estimates are likely an under-representation, particularly in deforestation hotspots across Brazil, such as the Cerrado.

***A lack of transparent, public reporting renders Cargill's DCF claims about soy impossible to verify and illustrates the blind spot for downstream customers – UK supermarkets and fast-food companies – in meeting their 2025 DCF commitments.***

## **Cargill's deforestation-contaminated soy imported to the UK**

The Brazilian state of Mato Grosso – home to the Amazon rainforest, Cerrado savannah and Pantanal wetland biomes – is Brazil's biggest exporter of soy, with 75% of the state's soy shipped to international markets.<sup>55</sup> The massive expansion of soy farming in Mato Grosso means that the state has some of the worst deforestation rates across the country.<sup>56</sup>

We found that the UK's soy supply has significant links with Mato Grosso state. Comex trade data record 709,967 tonnes of soy exported from Brazil to the UK in 2023; 44% came from Mato Grosso.<sup>57</sup> Analysis of soy-related deforestation cases between 2012-2017 shows that 95% of the deforestation in Mato Grosso was illegal, as licences were not in place.<sup>58</sup> Although these figures are likely

underestimations and export data from municipalities may not fully correspond to exact quantities produced from those regions, the trade data do confirm specific links between Brazilian municipalities experiencing significant deforestation and the UK soy supply.

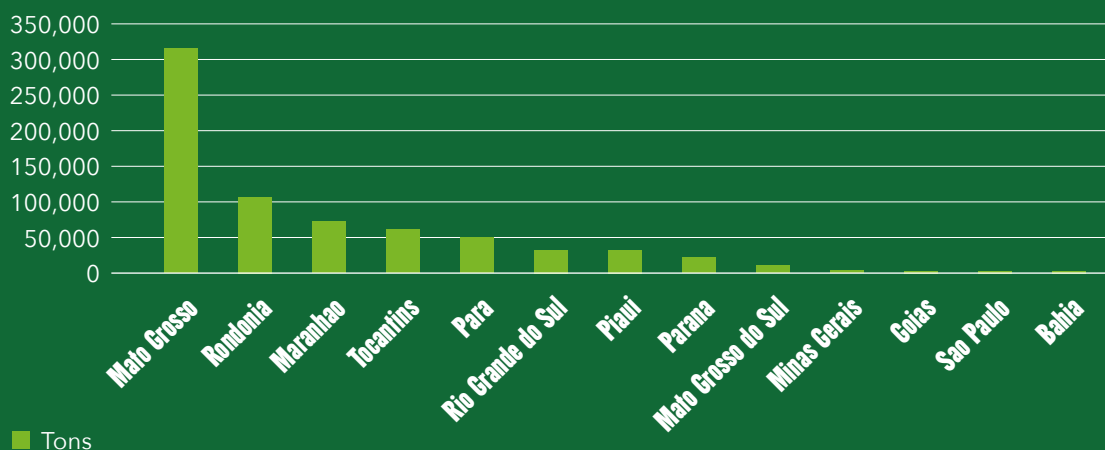
Mato Grosso and Rondônia states export the highest quantities of soy to the UK. They sit in the 'Arc of deforestation': the area where Brazil's agricultural frontier meets the forest zone.<sup>59</sup> In total, thirteen Brazilian states exported soy to the UK in 2023.<sup>60</sup>

According to Comex data, Maranhão state is the third-highest exporter to the UK; in 2023 it exported 73,870 tonnes of soy to the UK, with the municipalities of Balsas and Tasso Fragoso exporting 23,862 and 3,150 tonnes respectively.<sup>61</sup> Municipalities Barreiras in Bahia and Santa Filomena in Piauí exported respectively 1,969 tonnes and 1,476 tonnes of soy to the UK in 2023.<sup>62</sup> Cases of deforestation linked to Cargill's soy supply have been found in each of these named municipalities.

### Cases of deforestation linked to Cargill's soy supply have been found in each of these named municipalities.<sup>63</sup>



### 2023 Brazilian Soy Exports to the UK by state



Using AidEnvironment's reports, Mighty Earth has identified seven cases of recent deforestation associated with Cargill in four municipalities directly linked to the UK soy supply. These cases represent 11,827 hectares of deforestation between April 2022 and September 2023. Some 6,441 hectares of the deforestation observed occurred within the farms' Legal Reserve or Areas of Permanent Protection (APP) (see Box, below), or resulted from clearance inside the portion of the farm thus demarcated for native vegetation; these are indicators of illegal deforestation.

**Table 1 - Seven recent cases of soy-driven deforestation associated with Cargill**

Biome	State	Municipality	Deforestation reported in hectares (ha)	Property name	Period of deforestation	Deforestation within the Legal Reserve or APP (ha)	Cargill link
Cerrado	Bahia	Barreiras	1,365	Fazenda Palmares	Sept 2022	685	High
Cerrado	Bahia	Barreiras	1,747	Fazenda Santa Rosa I,II and III	Jan-Apr 2022	28	High
Cerrado	Maranhão	Balsas	2,372	Fazenda Planeste	Oct 2022	2,217	High
Cerrado	Maranhão	Tasso Fragoso	1,898	Fazenda Bom Princípio	Aug-Sep 2023	1,898	High
Cerrado	Maranhão	Tasso Fragoso	1,433	Fazenda Parnaíba	Aug-Sep 2023	1,433	High
Cerrado	Piauí	Santa Filomena	1,976	Fazenda Ad Rubi	Dec '21-Feb '22	-	High
Cerrado	Piauí	Santa Filomena	1,036	Fazenda Parnaguá	July-Sept 2023	180	High
<b>Total deforestation</b>			<b>11,827</b>				

Source: AidEnvironment's RDM Reports 2,7 and 17. Compilation by Mighty Earth

The cases detailed above reference data systems, including MapBiomas, Real Time Deforestation Detection System (DETER) and PRODES satellite imagery, for the information needed to identify and indeed prevent deforestation and conversion occurrences; these data are accessible to all relevant parties. Deforestation monitoring utilises a variety of sources to verify deforestation – satellite imagery, land registry documentation, fire alerts, environmental permits and licences, alongside trade and publicly available commercial information – to assess the size, scale and nature of the deforestation, and to identify links to companies such as Cargill. To ascertain whether an area of forest has been illegally or legally deforested (under producer-country legislation), the specific location of the farms' demarcated Legal Reserves and APPs is required.

We put these allegations to Cargill and requested specific information about each of the cases. In response to these allegations, Cargill stated:

**“** We take all allegations seriously and investigate them in accordance with our soy grievance process.

*Cargill does not do business with two of the identified farms. We investigated the farms we do conduct business with, and no violations were found.*

*We have robust procedures to ensure we are respecting social and environmental restrictions - Slave Labor, Soy Moratorium, Green Grain Protocol and Embargoes (from federal and state agencies), as well as respecting regulated indigenous areas, from which we do not source grains.*

*At Cargill, we are working to protect vital ecosystems in South America and are committed to treating people with dignity and respect in the workplace and communities where we do business with, and no violations were found.*

**”**

**When pressed for further information on the findings of each of the investigations, Cargill failed to reply.**



## Legal Reserves and Areas of Permanent Protection (APP)

The Brazilian Forest Code prescribes that landowners must maintain native vegetation on 20%-80% of their farmland, known as Legal Reserves. In the Amazon biome, the reserve is set at 80%; in the Cerrado biome in the Legal Amazon, 35%; in all other areas of the Cerrado biome and the other biomes, it is 20%.

The CAR (Cadastro Ambiental Rural) is a self-declared instrument through which the farmer indicates the areas to be covered by native vegetation, i.e., identifies the Legal Reserve and the Areas of Permanent Protection (APP). State Environmental Agencies validate the CAR declaration and indicate whether reforestation

is required in the PRA (Programa de Regularização Ambiental) – the last step for the implementation of the Forest Code. A PRA also allows owners to ‘transfer’ the allocation of their mandatory conservation areas, or Legal Reserves, across different properties within the same biome. On occasion, areas indicated as Legal Reserve or APP receive permission for clearance in the interim period before validation from the Environmental Agency.

Reforestation is required on areas within the property validated as Legal Reserve once a PRA is agreed. A common practice of producers in the agribusiness frontiers is to indicate that marked Legal Reserve areas are ‘regular’ areas in the CAR, to justify clearing the area for agriculture, with a plan to purchase new farms to compensate for the clearance on another property in the future.

Determining whether Legal Reserves, or APP licences (or other rules) have been breached – i.e., whether deforestation is classified as legal or illegal – requires farm unit-level disclosure. This has significant implications for UK importers in carrying out due diligence, as such ‘legality’ forms the foundation of UK primary legislation. Any business or enforcement authority would require this level of information to verify confidently that soy was not grown illegally.

However, Cargill, and indeed other soy traders, often claim ‘commercial sensitivities’ as a barrier to public farm-level traceability. Notably, Cargill does provide farm unit-level information for deforestation cases and other grievances across its palm oil supply, for direct and indirect suppliers, demonstrating that Cargill is capable of delivering a farm unit-level disclosure system – given adequate motivation.<sup>64</sup>

The European Union Deforestation-free Regulation (EUDR) will require companies to disclose the geolocation coordinates for the commodities they import into the EU as necessary proof that they were not grown on land deforested after 1 December 2020. Some 19% of Cargill’s total Brazilian soy supply (35.5 million tonnes) is exported to the EU.<sup>65</sup>



Open area for soybean production, in a vegetation zone between the Amazon rainforest and the cerrado in the state of Mato Grosso, near the municipality of Alta Floresta, Mato Grosso, Brazil on July 9, 2020. Photo: Christian Braga / FARPA

# Moy Park's links to Brazilian deforestation

Whilst Moy Park claims that its soy supply meets the UK's Agricultural Industries Confederation's (AIC) Universal Feed Assurance Scheme<sup>66</sup> and Feed Materials Assurance Scheme<sup>67</sup>, and therefore "embraces all applicable national and EU legislation", neither scheme provides any assurance that soy for animal feed imported under these guidelines meets the upcoming legal requirements for deforestation-free commodity trading, in the UK or the EU.<sup>68</sup>

Moy Park are signatories of the UK Soy Manifesto, "a collective industry commitment to work together to ensure all physical shipments of soy to the UK are deforestation and conversion-free (cut-off date of January 2020 at the latest), fully implemented immediately where possible and no later than 2025".<sup>69</sup>

## **Moy Park's soy footprint tells a different story, however.**

In 2023, 97.5% of the 217,392 tonnes of the company's soy came from 'High-Risk' deforestation countries: Brazil (40.4%), Paraguay (44.8%) and Argentina (2.3%).<sup>70</sup> In its materials, Moy Park confirms that 49% of its 2023 soy supply came via a Mass Balance Chain of Custody, where soy grown on both deforested and non-deforested land is mixed.

In 2022, Moy Park had invested in Round Table for Responsible Soy (RTRS) credits, a scheme that allows companies to support responsible soy production by buying credits; each credit 'equals' one tonne of certified soy produced. Moy Park stated this 1.5% of its soy footprint (217,392 tonnes) equalled 'physical verified deforestation and conversion-free', which would suggest the credits were a 'segregated' chain of custody to make this claim. However, these credits covered only 1.5% of the company's total soy supply – meaning that Moy Park was unable to assess adequately the level of deforestation risk for more than 99% of its supply chain in 2022, given that proportion was a Mass Balance chain of custody.<sup>71</sup>

The percentage of physical verified deforestation and conversion-free credits covering Moy Park's 2023 footprint is absent from its materials; when pressed on why, Moy Park told us, 'there was no availability of physical vDCF-RTRS CoC in 2023.' Whilst Moy Park confirmed they covered all non-US soy with mass or area balance credits, they are unable to verify 100% of its supply chain to be physically free from deforestation in 2023. This illustrates the significant gap between Moy Park's 2022/2023 performance and the company's claims that it will be 100% vDCF by 2025. We put our concerns to Moy Park and requested information about the company's 2023 DCF progress and links to Cargill. Moy Park stated:

***"The sustainable sourcing of soy is a critical global food industry issue that we are committed to tackling proactively. We keep in close contact with all soy suppliers to comply with upcoming regulation and our commitments.***

***"As members of the UK Round Table for Responsible Soy, signatories of the Cerrado Manifesto Statement and active members of the UK Soy Manifesto, we continue to collaborate with industry on solutions to ensure all deforestation risk commodities are verified deforestation and conversion free by end 2025."***

## **Opaque soy supply chains**

The different methods used to collect, store and transport commodities in specific supply chains are integral to establishing the chain of custody accurately, and to trace whether legal and illegal stocks are segregated, mixed, or partially mixed. By mapping supply from individual suppliers (i.e., the farm unit level), companies aim to provide a level of

assurance regarding the commodity they are buying; this enables them to make claims regarding the percentage of supply deemed 'deforestation-free'. That supply can be used to calculate credits of deforestation-free supply. The lack of transparency from soy companies such as Cargill, ADM and Bunge mean that the quantities of soy that they claim as deforestation free cannot be publicly verified back to the farm unit level.

Mass Balance, the system used by Cargill, does not provide a sufficient level of detail for downstream customers such as UK retailers and fast-food companies to adequately assess the level of deforestation risk in their supply chain. For Cargill to report accurately on the percentage of physical zero deforestation and conversion soy, the company would need to polygon map all soy suppliers, including indirect suppliers, to the farm unit level and report publicly on the findings to allow for third-party verification. Such a level of reporting would enable downstream suppliers, e.g., Moy Park, to accurately verify Cargill's claims of zero DCF proportions, and downstream companies to assess and mitigate the risk of deforestation contamination – and thus meet due diligence obligations under the EUDR, and likely under the forthcoming UK deforestation due diligence rules.

***Given the effectiveness of available reporting systems used by deforestation monitoring programmes, the methodology for farm unit-level monitoring of Brazilian soy is fully operational – no technical issues would hinder implementation across group operations and total soy imports to the UK.***

## **Cargill wields its power, sabotaging UK progress**

In 2022, Mighty Earth highlighted how Cargill scuppered the anticipated 2025 DCF date in the UNFCCC COP27 Agricultural Sector Roadmap, which was pushed back to 2030 largely due to Cargill's objections, highlighting not only the company's sluggish performance against its competitors, but also Cargill's active sabotage of sector-wide progress.<sup>72</sup> Cargill's dominant role, both in the UK's soy supply and the wider global market, has allowed the company to stall progress in eliminating deforestation from supply chains to prioritise massive profits; the company declared more than \$900 million in dividends in 2023 alone.<sup>73</sup>

Cargill's disruption of the COP27 Agricultural Sector Roadmap was a final blow for UK retailers who, via the Retail Soy Group (RSG), immediately issued a damning open letter to the five major soy company CEOs, denouncing the Roadmap and highlighting the efforts as "inadequate, inconsistent and insufficient".<sup>74</sup> The letter called on the UK Government to bring forward and improve UK legislation; given that the market had shown itself unwilling to act voluntarily in this area, "we are now redoubling our call for a strong regulatory response by government which incorporates a cut-off date for deforestation and conversion of January 2020 (2008 for the Amazon)".<sup>75</sup>

The RSG has repeatedly called for stronger UK deforestation legislation, and most recently issued a letter to the UK's new Environment Secretary, Rt Hon Steve Reed MP, urging the prioritisation of secondary legislation.<sup>76</sup> In light of Cargill's role in dragging down progress, the RSG urged the UK Government to intervene, stating:

***"We cannot ensure the entire supply chain is compliant without swift implementation of the secondary legislation of the Environment Act to remove the remaining barriers to transparency and to level the playing field throughout the sector"***<sup>77</sup>

After significant external pressure, in 2023 Cargill announced that it would bring forward its 2030 zero deforestation target to 2025 in Brazil, Uruguay and Argentina. The target excludes Bolivia, however – despite a 32% increase in deforestation there in 2023.<sup>78</sup> Colombia and Paraguay were also omitted from Cargill's 2025 commitment, giving the green light to soy suppliers in those countries that deforestation and conversion is acceptable for another six years, signalling disaster for the Gran Chaco, Atlantic and Amazon forests. Cargill's resistance to meeting a 2025 DCF deadline in Bolivia and Paraguay may have serious legal implications for Moy Park, given that 47% of its 2023 supply was imported from these countries.

***Cargill's reluctance to fall in line with the rest of the global soy industry and eliminate deforestation globally by 2025 puts the company, and its many UK and EU customers, at regulatory and legal risk. Voluntary agreements have failed to deliver clean soy supply chains. Robust legislation is now the only viable route to address the UK's deforestation and conversion footprint.***

# Implications for upcoming UK deforestation legislation

Without the possibility of legislative enforcement, companies such as Cargill have been given a free pass to continue their war on nature. Throughout years of broken promises, Cargill has failed to eradicate deforestation, declining to act on multiple violations and resisting the implementation of measures required to clean its soy supply chain – seemingly choosing instead to protect its tremendous profit margins.

The forthcoming UKFRC aims to eradicate illegal deforestation from beef, soy, palm oil and cocoa supply chains entering the UK.<sup>79</sup> However, delays in the laying of the secondary legislation – the legal guidance that enables implementation of the primary law – saw an estimated 20,400 hectares of tropical forest destroyed; between the primary law's adoption in November 2021 and July 2023, an area almost twice the size of Paris was destroyed by deforestation linked to UK imports.<sup>80</sup>

Described by the previous Government as 'world leading', key criticism of the current primary legislation includes the limited scope of commodities, which covers only 65% of the UK's total deforestation footprint; insufficient protection of human and Indigenous rights; and the failure to include 'legal' deforestation, which is problematic. The UK Act leans on legality under producer-country legislation, which in effect can reward poorer legislative safeguards in the producer country, undermining the effectiveness of the UK regulation.<sup>81</sup> The Government's own Impact Assessment states that 69% of deforestation is "conducted in violation of national laws" and is termed illegal deforestation, leaving a further 31% of the UK imported deforestation classified as 'legal'.<sup>82</sup> Unlike the EUDR, which addresses both legal and illegal deforestation, the UKFRC deems almost one third of the UK's deforestation footprint legally permissible. The deforestation cases presented in this report emphasise that to accurately detect incidents of deforestation and correctly conclude whether the deforestation is deemed legal by producer-country laws, will require a level of traceability from the importing countries that cannot be delivered without farm unit-level monitoring.

The UK Government's consultation document<sup>83</sup> proposes a level of risk model ("as low as reasonably practicable": ALARP) that leaves room for companies such as Cargill to argue that farm-level reporting for indirect suppliers is 'impossible' to implement, and goes beyond what is 'reasonably practicable' – despite evidence showing the contrary.<sup>84</sup> The ALARP risk model also encourages businesses to consider costs as a primary factor in determining what is 'practicable'. Cargill's historical unwillingness, when profit is at stake, to implement the reforms needed to achieve deforestation-free supply chains further reinforces the unsuitability of the ALARP model. RSG retailers recognise this specific risk to compliance, stating:

*"Individual companies may take different views on what is 'reasonably practical' despite facing the same risks."<sup>85</sup>*

The potential gap between UKFRC and EUDR reporting also poses a significant risk to businesses exporting deforestation-risk commodities to the UK's biggest trading partner, the EU. For UK businesses, an equivalent level of risk mitigation and aligned reporting requirements, including evidence of origin, will be essential for continued, streamlined trading between the UK and the EU. Estimates put the EUDR implementation cost at 0.3%-4.3% of "companies' input", depending on the level of compliance – a cost Cargill appear to want to delay for as long as possible.<sup>86</sup> But even partial non-compliance with EU law could result in hundreds of millions of lost dollars in fines and confiscated shipments, in turn reducing the company's Earnings Before Interest, Tax, Depreciation and Amortization (EBITDA) by 73%, and likely damaging Cargill's long-term financial outlook, potentially resulting in credit-rating agency downgrades.<sup>87</sup> The previous UK Government confirmed that companies will be subject to civil sanctions and "Unlimited Variable Monetary Penalties", which points to further financial losses for companies unwilling to deliver the due diligence needed for legal compliance.<sup>88</sup> For a UK enforcement authority to enact such penalties, specific obligations to provide evidence that can be adequately investigated to determine compliance are needed, as are the necessary resources to deliver these investigations credibly.

# The risk to UK supermarket and fast-food retailers

Moy Park's UK customers include major supermarkets such as Aldi, Asda, Co-op, Lidl, Sainsbury's, Tesco and Waitrose, and fast-food retailers including KFC, McDonald's and Nando's.<sup>89</sup>

Moy Park chicken products include mini fillets, goujons, kiev, chicken nuggets and chicken wings found on Asda and Sainsbury's websites. Tesco's commercial partnership with Moy Park allows it to rebrand Moy Park products as its own; these include Breaded Chicken Goujons, Garlic & Herb Chicken Kiev<sup>90</sup>, Homestyle Hot'n'Spicy Chicken Mini Fillets and Breaded Chicken Mini Fillets.<sup>91</sup>

As did Moy Park, the above companies pledged, via industry-led initiatives such as the Retail Soy Group and the UK Soy Manifesto, to be 100% deforestation and conversion free by 2025.<sup>92</sup> New links between their poultry supplier, Moy Park, and Cargill's imported deforestation-contaminated Brazilian soy highlight yet again the progress required for supermarkets and fast-food giants to meet 2025 DCF commitments. Many of these companies already missed their 2020 deadline to eliminate deforestation; whereas previously this exposed them only to reputational risk, with the EUDR and soon the UKFRC, they risk legal and economic consequences.

For pan-European businesses such as Moy Park and Tesco, navigating significant divergence across the two systems will create additional complexities, and likely duplications; the supermarkets call for alignment to the EU to reduce disruption and additional requirements for many UK businesses exporting to the EU.<sup>93</sup> For Northern Ireland-based Moy Park, a particular concern will be to clarify whether Northern Irish businesses must comply with both EUDR and UKFRC legislation.

The ability of downstream companies to deliver adequate due diligence reporting will rest on suppliers to provide access to the data needed to prove the compliance of commodities. RSG retailers admit that they

*"have been unable to collect this information from some supply chains – despite several years of engagement [...]. Without a regulatory requirement to compel supply chain data sharing, retailers remain reliant on shippers voluntarily providing this data, which results in gaps."<sup>94</sup>*

***Any omission in the UK guidance of mandatory monitoring to the farm unit level will fail to allow importing businesses a sufficient level of detail to substantiate claims that the supply is free from soy derived from illegally deforested properties, according to producer-country laws.***

# Recommendations for UK Government for UKFRC

The new UK Government can reset the ambition for this long-delayed anti-deforestation legislation to ensure that the UKFRC delivers its aim to eradicate illegal deforestation from UK supply chains.

It is imperative that the UK's Secretary of State for the Environment, Food and Rural Affairs, Rt Hon Steve Reed MP, provide certainty for UK businesses by urgently prioritising the delivery of robust secondary legislation. This will help ensure the UK can meet its deforestation commitment made under the Glasgow Leaders' Declaration on Forest and Land Use agreement.<sup>95</sup> For the UK to truly eliminate deforestation and human rights violations from its supply chains, the Government would need to strengthen current primary legislation, once the secondary legislation has been laid. Mighty Earth, alongside other NGOs and, significantly, industry, has advocated for closer alignment to the more robust EUDR. Whilst not perfect, current plans for the EUDR encompass a much wider scope of commodities, strengthened human and Indigenous rights protections, cover both legal and illegal forms of deforestation and require farm unit-level reporting. Unlike UKFRC, which requires annual reports on companies' due diligence systems<sup>96</sup>, the EUDR mandates that agri-businesses must deliver due diligence prior to placing commodities on the EU market, to ensure that they are DCF and produced legally.

Given the delays already experienced, it is now urgent to enhance efforts that enable businesses to deliver on voluntary DCF 2025 commitments and to support progress towards eradication of deforestation in UK supply chains.

## **In the immediacy, we urge the UK Government to make short-term improvements to current plans to ensure that the UKFRC is fit for purpose:**

- 1** Ensure that guidance obliges businesses to verify that relevant land use and ownership laws in producer countries, and wider environmental law, fraud and corruption rules, human rights, Indigenous rights, modern slavery safeguards, and labour rights and have not been violated.
- 2** Require businesses using forest-risk commodities in the UK to collect farm unit-level information about the origin of their product as a mandatory part of their due diligence reporting in order to identify and eliminate sources of illegal deforestation, with UK Government working closely with the EU to ensure synergy across reporting, easing the burden of a two-system approach for UK businesses and suppliers.
- 3** Remove any reference to the ALARP model, identified throughout this report as unsuitable for the purposes of this legislation; instead set clear traceability and data collection requirements for specific commodities and their derivatives in the guidance.
- 4** Require third-party verification to show that no deforestation occurred on the land after 1 January 2020 at the latest, in the guidance.
- 5** Specify and endorse independently verified schemes (for Brazilian soy, this includes MapBiomass, DETER and PRODES), which verify 100% of the relevant derived material to the point of farm unit (or plantation) to determine legality.
- 6** Establish and adequately resource the enforcement and monitoring body responsible for assessing compliance, publish cases of non-compliance and communicate enforcement commencement dates.

In recognition that the previous government missed many opportunities to progress ambition to eliminate deforestation and show leadership in the protection of global forests, we urge the UK Government, on laying of the secondary regulations, to schedule a review of Schedule 17 of the Environment Act (2021) and act on the full recommendations of the Environment Audit Committee.<sup>97</sup>

**Key improvements required to eradicate all deforestation from UK supply chains include:**

- **Expand the commodity list to include maize, coffee and rubber.**
- **Ensure an adequate definition of 'forest', which includes dense, open, seasonal, mixed and mangrove forests.<sup>98</sup>**
- **Include all forms of deforestation and ecosystem conversion, including deforestation deemed legal in the country of origin.**
- **Include provisions within Schedule 17 to ensure increased protections for Indigenous Peoples, human rights and labour rights, and to prevent modern slavery.**
- **Include financial institutions within the scope of the legislation.**
- **Expand the scope of the legislation to include mining for critical minerals, including cobalt and nickel.**

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1701 Rhode Island Avenue NW  
Suite 3-123  
Washington, D.C. 20036