



Bakkavor Deforestation and Conversion Free Soy Policy (version 2.1)

Central Technical / Responsible Sourcing

Commitment

Bakkavor UK is committed to sourcing direct and indirect (i.e. used in animal feed) soy that is deforestation and conversion free with a cut-off date not later than 2020.

This will be achieved by sourcing soy grown in a low-risk origin or otherwise verified as deforestation and conversion free ([Appendix A](#)). Bakkavor will work with industry partners to develop the supply infrastructure and verification mechanisms needed to deliver deforestation and conversion free (DCF) soy to our global supply base.

- *Considering regulatory and industry developments, meeting the original goal of deforestation and conversion free soy by 2025 appears unviable. Despite this Bakkavor remains determined to achieve our policy aims as soon as possible.*
- *This updated policy permits a phased approach in recognition that mechanisms and timelines for supply of DCF are not aligned across key production origins, and in some situations deforestation free soy will be widely available before conversion free soy.*
- [Appendix B](#) outlines steps to be taken by suppliers when sourcing livestock or materials derived from livestock farmed in UK, EU or Rest of World.
- *Where segregated verified deforestation and conversion free soy cannot be sourced, supply options such as mass balance and credits that support a deforestation free (DF) or an in-transition claim are accepted as interim measures.*
- **Suppliers are expected to achieve full compliance not later than end 2026.** Suppliers' attention is drawn to [Appendix B](#) sourcing and reporting requirements, particularly requirements being introduced in 2025.

Bakkavor's direct suppliers are expected to engage indirect suppliers to ensure these requirements are clearly communicated to soy importers and animal feed suppliers. This policy outlines minimum requirements, and we encourage suppliers to exceed these.

Background

Soybeans rank among the most traded agricultural commodities significantly contributing to the economies of Brazil, the US and Argentina which collectively account for 85-90% of global soybean production. Soybeans are an excellent source of high-quality, plant-based protein with multiple uses in food, feed and biofuels. In the food industry soy is used in various forms, primarily as a protein source in livestock feed, contributing to animal health and productivity.

Soy contributes to the conversion of highly biodiverse ecosystems including the Amazon rainforest and Cerrado savanna in Brazil, as well as the Gran Chaco region across Argentina, Paraguay, and Bolivia. In the Midwest of the US some habitat conversion takes place but at a lower rate than in South America. Soy has also contributed to land-grabbing by displacing smallholders, traditional communities and/or Indigenous peoples from their ancestral territories.

As awareness grows about the impact of ecosystem conversion on carbon emissions, there is increasing focus on halting development in these areas as conservation efforts could significantly contribute to mitigating climate change. Brazil has around 100 million hectares of degraded pastureland which

Reference and version number	Date of issue	Issued by	Authorised by
Bakkavor deforestation & conversion free soy policy version 2.1	19 June 2025	Fiona Wheatley	Ross Dennison

presents a significant opportunity for agricultural development without compromising natural landscapes.

The link between soy and deforestation came to prominence early this century leading to the Soy Moratorium, a landmark voluntary commitment to not purchase soy grown on land converted in the Amazon after 2006. This achieved notable success in protecting the Amazon but resulted in the displacement of soy farming to other regions like the Cerrado and Gran Chaco.

The forthcoming EU Deforestation Regulation (EUDR) seeks to safeguard forested areas but leaves non-forest landscapes like the Cerrado and Gran Chaco at risk. To protect areas with high carbon and biodiversity values, regulations and corporate commitments must address conversion of non-forest areas.

The Roundtable on Responsible Soy (RTRS) provides an important framework for sustainable soy production but has faced challenges in adoption. The complexity of supply chains can make it challenging for manufacturers to purchase RTRS-certified soy products. An alternative is purchasing RTRS Credits, which represent one tonne of certified soy. This approach enables companies to signal market demand for sustainable soy production.

As soy is primarily used in animal feed rather than as a direct product ingredient the responsibility for purchasing lies with farmers and integrated livestock processors who source from global traders and feed manufacturers. These sectors have been slower to adopt vDCF soy due to economic, logistical, and market-related obstacles.

A deforestation free sourcing module has been developed by the Agricultural Industries Federation (AIC) and soy verified to this standard should be available in the second half of 2025. AIC has committed to establish a conversion-free add-on in early 2026 (timelines TBC). These will significantly improve the availability of policy compliant soy to Bakkavor supply chains.

EUDR implementation begins January 2026, meaning deforestation free soy will become the norm for livestock produced in the EU. In other countries supplying product to the UK, suppliers are working in partnership with soy producers and traders to develop mechanisms to meet market demand.

While these developments are encouraging, initiatives to verify the supply of conversion free soy need significant acceleration if industry commitments are to be met.

No individual company can affect soy production and there is a need to work across supply chains to develop joined up, pragmatic implementation plans. The UK Soy Manifesto is a collective industry commitment to ensure all physical shipments of soy to the UK are vDCF. Manifesto signatories work together to achieve this goal by aligning policies around Manifesto goals and committing to contract or otherwise assure vDCF soy as it becomes available in their supply chains. Signatories commit to transparency by publishing policies and reporting progress annually.

When sustainably produced, soy is an essential crop for feeding a growing population and fostering economic development. Extensive research has been conducted into alternatives, but none currently exist in sufficient quantities, provide comparable nutritional and productivity benefits, or avoid challenges related to traceability and environmental impact. Bakkavor welcomes innovation and research into alternatives as part of its commitment to developing more sustainable and resilient food systems while minimising dependence on any single crop.

- *Wherever possible, this policy follows the definitions of the Accountability Framework Initiative (AFI), a coalition working to make ethical supply chains the new normal. Bakkavor encourages suppliers to adopt*

Reference and version number	Date of issue	Issued by	Authorised by
Bakkavor deforestation & conversion free soy policy version 2.1	19 June 2025	Fiona Wheatley	Ross Dennison

the Framework principles, definitions and operational guidance in the development of policies and procedures.

Scope

This policy applies to products manufactured by Bakkavor UK using soy as a direct ingredient and in animal feed for livestock and livestock derived materials such as meat, fish, dairy, and egg.

Suppliers providing livestock and livestock derived materials directly or as sub-ingredients are in scope of the policy.

Exclusions

- Secondary products from the manufacture of livestock-based ingredients (e.g. animal gelatine, giblets, milk protein, whey powder).
- Compound products that are bought ready made by suppliers for use in multi-ingredient products (e.g. milk powder contained in a chocolate ingredient bought for use in a consumer product)

For advice on specific materials, please contact the responsible sourcing team via Bakkavor procurement lead.

Requirements

Certification and standards

Suppliers are expected to source verified deforestation and conversion free soy. Accepted standards and associated claims and evidence requirements are detailed in [Appendix A: Guidance on Sourcing Standards, Claims & Evidence](#)

Supply chain management.

Suppliers of livestock and livestock derived materials are expected to develop policies or time bound action plans aligned with [Bakkavor vDCF commitment](#).

Timelines for moving from in-transition (e.g. mass balance and credit systems) and DF soy to vDCF soy are outlined in [Appendix B: Timebound Sourcing and Reporting Requirements](#). Bakkavor will monitor and engage with suppliers not making sufficient progress.

Monitoring progress

Bakkavor supplier reporting requirements are detailed in [Appendix B: Timebound Sourcing and Reporting Requirements](#).

Suppliers selected to participate in 3keel commodity supply chain mapping must report soy sourcing volumes and DCF status and provide evidence to support claims. [Appendix A: Guidance on Sourcing Standards, Claims & Evidence](#) summarises 3keel requirements.

Disclosure

Bakkavor reports progress on soy via

Reference and version number	Date of issue	Issued by	Authorised by
Bakkavor deforestation & conversion free soy policy version 2.1	19 June 2025	Fiona Wheatley	Ross Dennison

- Bakkavor ESG Report and Deforestation Progress Report
- CDP Forests disclosure report
- Customer disclosure requests
- RTRS membership annual report

Bakkavor Responsibilities

Central Technical

- Supplier reporting and data collation
- Provision of data for internal supplier management and external reporting
- Participation in industry forums and coalitions
- Business support on sourcing, certification, and communication
- Communication of emerging risks and opportunities in relation to sustainable soy sourcing and production

Group ESG

- Group level reporting and disclosure requests

Sites

- Provision of data for management or reporting purposes

Procurement

- Procurement of compliant soybeans and soy-based materials used as direct ingredient
- Specify DCF soy feed in the procurement of animal protein raw materials
- Supplier compliance management

Development

- Development of products compliant with policy

References

[Bakkavor ESG Report](#)
[Bakkavor Deforestation Progress Report](#)
[UK Soy Manifesto](#)
[Agricultural Industries Confederation](#)
[FEFAC Soy Sourcing Guidelines](#)
[FEFAC benchmarked standards](#)
[Accountability Framework Initiative](#)

Regulations

The EU Deforestation Regulation (EUDR) comes into effect on 31 December 2025. Bakkavor will ensure compliance for products in scope of the regulation.

Reference and version number	Date of issue	Issued by	Authorised by
Bakkavor deforestation & conversion free soy policy version 2.1	19 June 2025	Fiona Wheatley	Ross Dennison

Definitions

Amazon Soy Moratorium is a voluntary agreement made by major soy traders and supported by Brazilian government monitoring systems, to not purchase soy grown on deforested land in the Amazon biome

Certified: for the purposes of this policy, this describes supply from multi-stakeholder, third party verified sustainability schemes such as RTRS and Proterra

Conversion: change of a natural ecosystem (e.g. grassland, savannah, wetland) to another land use or profound change in a natural ecosystem's species composition, structure, or function

Cut-off date refers to the last date when soy from areas of deforestation and conversion is permitted into the supply chain. A cut-off date of December 2020 means land converted up to this date is classed as compliant and land converted after this date is non-compliant

Deforestation: Loss of natural forest as a result of conversion to agriculture or other non-forest land use, conversion to a tree plantation or severe and sustained degradation

Direct soy: where the soy-based raw material is a component of a finished product (e.g. tofu, soy milk, edamame beans)

Indirect soy: where soy is a component of the feed rations of animal protein raw materials (e.g. meat, fish, dairy & eggs)

Livestock: animals reared for the purpose of producing commodities such as meat, eggs, dairy. For the purposes of this policy fish and seafood produced in aquaculture systems are classed as livestock.

Livestock derived materials: for the purposes of this policy this includes meat (beef, pork, poultry, lamb), dairy products (milk, cream, cheese, butter, yoghurt) and eggs.

Verified: for the purposes of this policy, this describes supply that has been third party verified as meeting requirements that support a specified claim such as EUDR compliant, deforestation-free or conversion-free, this includes but is not limited to private company or industry schemes and national initiatives.

N.B additional definitions are included in Appendix B to clarify reporting requirements

Reference and version number	Date of issue	Issued by	Authorised by
Bakkavor deforestation & conversion free soy policy version 2.1	19 June 2025	Fiona Wheatley	Ross Dennison

APPENDIX A: GUIDANCE ON SOURCING STANDARDS, CLAIMS & EVIDENCE

Reference: 3keel methodology for Commodity Supply Chain Mapping. For advice on reporting and evidence requirements please contact support.3keel@mondra.com or Bakkavor 3keel client manager.

For annual reporting suppliers need to provide:

- Volume of product supplied
- Product commercial category (e.g. household, ready meals, meat)
- Their direct supplier (i.e. Bakkavor 2nd tier supplier)
- Livestock production country
- Deforestation and conversion free status of soy, including chain of custody system
- Evidence to support vDCF claim

Where possible the following information should be provided to aid calculations:

- Volume of feed consumed by livestock
- Proportion of soy in feed mix
- Feed mill
- Soy importer/trader into the country/region where livestock is produced
- Soy production country and region of production

Where the supplier does not provide animal feed data, 3keel will apply conversion factors to estimate the soy equivalent volume. Providing information on where the animal was reared will allow more accurate soy volumes to be calculated.

Once all information is received supplier claims are assessed and classified as detailed below

Table 1:

- As some schemes offer various supply models (e.g. segregated, mass balance, credits), the supply chain model will determine what claim can be reported.

Claim classification	Supply model	Scheme
Verified deforestation and conversion free	Volumes certified to a scheme that prohibits deforestation and conversion using a segregated or identity preserved model.	E.G. RTRS, ProTerra, Organic, Donau Soya
	Low risk origin	E.G. USSAP Assured Soy, Canadian soy
<i>Verified deforestation free*</i>	2025/26: AIC Sustainable Commodities Scheme Module 1 alignment with EUDR from Origin to the UK and Module 2 for Operators within the UK standard(s) supported by chain of custody Jan 2026: soy verified as EUDR aligned supported by chain of custody	
<i>Verified conversion-free*</i>	2026/27: AIC Sustainable Commodities Scheme Module 1 alignment with EUDR plus conversion-free and Module 2 for Operators within the UK standard(s) supported by chain of custody	
In transition	Volumes certified to a scheme that prohibits deforestation and conversion, using a Mass Balance, Area Mass Balance or	E.G. RTRS, ProTerra, ISCC Plus, Responsible Commodities Facility, SFAP, ADM Responsible Soybean Standard v3 or v4, Bunge Pro S,

Reference and version number	Date of issue	Issued by	Authorised by
Bakkavor deforestation & conversion free soy policy version 2.1	19 June 2025	Fiona Wheatley	Ross Dennison

	Regional Book and Claim (e.g. credits/certificates) model.	Cargill Triple S, CRS AMB, Amaggi Responsible Standard and DCF module
Other certification	Volumes certified to a scheme benchmarked by FEFAC Soy Sourcing Guidelines (2023), using a Standard Book & Claim (credit/certificates) model.	E.G. RTRS standard credits, CRS Credits
No claim	No information on the soy production standard or origin Insufficient evidence provided to support a claim	

*in development, supply chain models to be confirmed

Table 2: for 3keel to verify claims the following evidence should be provided.

Sourcing option	Evidence required
Chain of custody certification (Area Mass Balance, Mass Balance, Segregated or Identity Preserved)	Evidence of certified materials being supplied to the named importer or raw material processor, and Evidence of certified materials supplied by feed merchant to livestock producer, in the form of an invoice, delivery note or email confirmation.
RTRS Credits (Regional and Standard)	Screenshot showing Credits claimed on behalf of Bakkavor in the RTRS system. Regional Credits only: A certificate should show the region from which the credits were purchased from.
Other certificates	Certificate or screenshot showing certificates linked to Bakkavor. Regional certificates only: A certificate should show the region from which the credits were purchased from.
Low risk origin	Certification evidence showing country or region of origin, or Shipping documents (e.g. importation bill of lading) and invoices showing that soy comes from the origin stated in the declaration, or A formal letter of attribution from the feed supplier stating that the soy comes from the origin stated in the declaration.

Table 3: evidence provided by suppliers to support soy certification or low-risk origin claims is reviewed by 3Keel and classified as follows.

Evidence classification	
No evidence	a claim has been made but the supplier is unable to provide evidence
Insufficient evidence	evidence is provided but doesn't meet eligibility criteria
Evidence provided	evidence meets eligibility criteria

Reference and version number	Date of issue	Issued by	Authorised by
Bakkavor deforestation & conversion free soy policy version 2.1	19 June 2025	Fiona Wheatley	Ross Dennison

APPENDIX B: TIMEBOUND SOURCING AND REPORTING REQUIREMENTS

Bakkavor direct suppliers must develop policies or time bound action plans aligned with [Bakkavor vDCF commitment](#) and cut-off date. The communication and sourcing roadmaps below summarise the key steps we expect suppliers to take and how progress will be reported

Origin specific requirements

Supply is categorised according to livestock production origin, i.e. where the animals are reared. Bakkavor direct suppliers sourcing from multiple origins must comply with all applicable category requirements.

- CATEGORY A – meat, fish, dairy & eggs produced in the UK.
- CATEGORY B – meat, fish, dairy & eggs produced in the EU.
- CATEGORY C – meat, fish, dairy & eggs produced in rest of world.

Bakkavor will select suppliers to participate in mid-year progress reporting; KPIs and reporting frequencies are detailed below to help suppliers prepare for data gathering. Annual reporting will be managed through 3keel sustainable commodities platform.

Reporting requirements - definitions	
materials	Soy, livestock fed on soy, or items made or derived from livestock fed on soy. Depending on context and place in supply chain, can include soy beans, meal and oil, animal feed, livestock, meat, fish, dairy, and eggs
product	Materials supplied to Bakkavor direct supplier for use by Bakkavor. Only volumes supplied to Bakkavor should be included in reporting data
#	'Number of'
direct supplier	The company providing materials to Bakkavor
suppliers	Companies providing materials to Bakkavor direct supplier for use by Bakkavor (depending on supply chain this may include importers, feedmills, farms, processors or manufacturers). May also be called Tier 2 supplier
category (A/B/C) suppliers	Suppliers are categorised according to where the livestock is produced (even if the supplier is based in another country). Questions in Category A/B/C tables relate solely to the relevant category of suppliers.
DF	Physically verified deforestation free (i.e. in transition mechanisms such as mass balance & credits are not permitted)
DCF	Physically verified deforestation and conversion free (i.e. in transition mechanisms such as mass balance & credits are not permitted)
In Transition	Volumes DF or DCF certified using a Mass Balance, Area Mass Balance or Regional Book and Claim (e.g. credits/certificates) model
EUDR compliant	Confirmed by the competent authority within the individual member state. Equivalent to DF
EUDR aligned	EUDR soy supplied to a non-EU based entity. Equivalent to DF
committed to contract DF/DCF soy	Supplier has policy or otherwise specifies X standard of soy by Y date.
covered by DF/DCF soy policies	Supplier has policy or otherwise communicates that soy will be DF by 2025 or DCF by 2026. DF policy assumes no policy or commitment on DCF soy
contract DF/DCF soy	Supply of X standard of soy is contracted or otherwise assured

Reference and version number	Date of issue	Issued by	Authorised by
Bakkavor deforestation & conversion free soy policy version 2.1	19 June 2025	Fiona Wheatley	Ross Dennison

CATEGORY A

WHEN SOURCING FROM FARMS LOCATED WITHIN UK, USE THE FOLLOWING COMMUNICATION & SOURCING REQUIREMENTS ROADMAP

Goals	Timeline & Activity	Actions
phase 1 deforestation free sourcing	Jan-July 2025 <i>engagement</i>	<i>Inform</i> suppliers that DF soy (and DCF in certain sectors) will be available to UK feed sector 2025 (expected by July)
		<i>Instruct</i> suppliers to contract DF/DCF soy supply from August 2025 (or when current contract ends not later than Jan 2026).
	By December 2025 <i>source & report progress</i>	<i>Contract</i> DF/DCF soy
		<i>Report</i> progress 2025 supply
phase 2 deforestation & conversion free sourcing	Jan-July 2026 <i>engagement</i>	<i>Inform</i> suppliers that DCF soy will be available to UK feed sector during 2026 (expected by July)
		<i>Instruct</i> suppliers to contract DF/DCF soy supply from August 2026 (or when current contract ends not later than Jan 2027)
	By Dec 2026 <i>100% DCF</i>	<i>Contract</i> DCF soy
		<i>Report</i> progress, 2026 supply

CATEGORY A

REPORTING REQUIREMENTS

Baseline requirement	REPORTING KPIs	Timeframe
Phase 1 deforestation free sourcing & transition to DCF	# category A suppliers	2025 Mid-year
	product volume from category A suppliers (MT)	
	% product volume from suppliers committing to contract DF soy by end 2025	2025 Mid-year
	% of product volume covered by DF soy policy	2025 Mid-year
	% product volume contracting DF soy	2025 Mid-year
	% product volume from suppliers committing to contract DCF soy by end 2026	2025 Mid-year
	% of product volume covered by DCF soy policy	2025 Mid-year
	% product volume contracting DCF soy	2025 Mid-year
phase 2 deforestation & conversion free sourcing	Submit 3keel report on 2025 usage	Jan 2026 Annual
	# category A suppliers	2026 Mid-year
	product volume from category A suppliers (MT)	
	% product volume from suppliers committing to contract DCF soy by end 2026	2026 Mid-year
	% product volume covered by DCF soy policy	2026 Mid-year
	% product volume contracting DCF soy	2026 Mid-year
	submit 3keel report on 2026 usage	Jan 2027 Annual

Reference and version number	Date of issue	Issued by	Authorised by
Bakkavor deforestation & conversion free soy policy version 2.1	19 June 2025	Fiona Wheatley	Ross Dennison

deforestation and conversion free soy policy (V2.1)

CATEGORY B

WHEN SOURCING FROM FARMS LOCATED WITHIN EU, USE THE FOLLOWING COMMUNICATION & SOURCING REQUIREMENTS ROADMAP

Goals	Timeline & Activity	Actions
phase 1 deforestation free sourcing	Sept-Dec 2025 engagement	<i>Communicate</i> soy policy to suppliers, make clear that DF is an interim step towards DCF commitment
	from Jan 2026	EUDR compliant soy (deforestation free) universally adopted
		<i>Report</i> progress 2025 usage
phase 2 deforestation & conversion free sourcing	Jan-June 2026 engagement	<i>Inform</i> suppliers of mechanisms for supply of DCF soy
	By Dec 2026 policy compliance	<i>Contract</i> DCF soy
		<i>Report</i> progress 2026 usage

CATEGORY B

REPORTING REQUIREMENTS RELATING TO SUPPLY FROM CATEGORY B SUPPLIERS

Baseline requirement	KPIs	frequency
phase 1 deforestation free sourcing & transition to DCF	# category B suppliers	2025 Mid-year
	product volume from category B suppliers (MT)	
	% product volume from suppliers committing to contract DCF soy by end 2026	2025 Mid-year
	% product volume from suppliers with DCF soy policy	2025 Mid-year
	% product volume from suppliers contracting DCF soy	2025 Mid-year
	Submit 3keel report on 2025 usage	Jan 2026 annual
phase 2 deforestation & conversion free sourcing	# category B suppliers	2026 Mid-year
	product volume from category B suppliers (MT)	
	% product volume from suppliers committing to contract DCF soy by end 2026	2026 Mid-year
	% product volume from suppliers with DCF soy policy	2026 Mid-year
	% of product volume from suppliers contracting DCF soy	2026 Mid-year
	submit 3keel report on 2026 usage	Jan 2027 annual

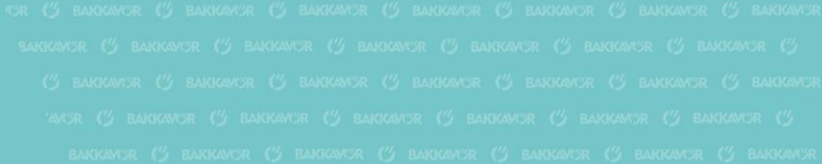
CATEGORY C

WHEN SOURCING FROM FARMS LOCATED IN REST OF WORLD, USE THE FOLLOWING COMMUNICATION & SOURCING REQUIREMENTS ROADMAP

This roadmap is less defined as dependencies are more difficult to predict (e.g. supply mechanism developments - AIC & BSI, corporate and supply chain and national initiatives, origin regulations....). Some supply chains may achieve compliance earlier than others.

Suppliers should engage with stakeholders, industry initiatives, etc, to accelerate the development of compliance mechanisms.

Goals	Timeline & Activity	Actions
Phasing to be origin specific and	planning & engagement	<i>Establish</i> what mechanisms are available in production origins for supply of DCF soy.
Reference and version number		Date of issue
Bakkavor deforestation & conversion free soy policy version 2.1		19 June 2025
		Issued by
		Fiona Wheatley
		Authorised by
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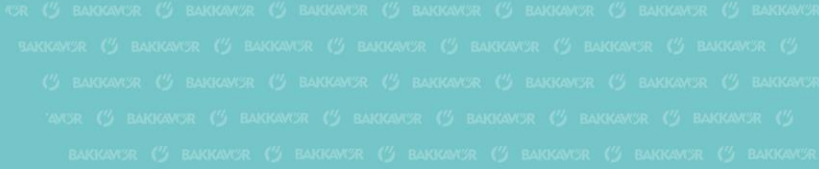
geared towards 100% DCF not later than end 2026		Communicate soy sourcing options appropriate to production origin
	source & report progress	By end 2025 <i>contract</i> DF soy (DCF where available)
		By end 2026 <i>contract</i> DCF soy
		Report progress annually

CATEGORY C

REPORTING REQUIREMENTS

Baseline requirement	KPIs	frequency
Phasing to be origin specific and geared towards 100% DCF not later than end 2026	# category C suppliers	Mid-year
	product volume from category C suppliers (MT)	
	% product volume from suppliers committing to contract DF soy	Mid-year
	% product volume from suppliers with DF soy policy	Mid-year
	% product volume from suppliers contracting DF soy	Mid-year
	% product volume from suppliers committing to contract DCF soy	Mid-year
	% product volume from suppliers with DCF soy policy	Mid-year
	% product volume from suppliers contracting DCF soy	Mid-year
	Annually submit 3keel report on previous year usage	annual

Reference and version number	Date of issue	Issued by	Authorised by
Bakkavor deforestation & conversion free soy policy version 2.1	19 June 2025	Fiona Wheatley	Ross Dennison



Date	Version	Change	Person making amend
19.06.2025	V2.1	Changes tracker added	Fiona Wheatley
19.06.2025	V2.1	Definition of deforestation updated to align with AFI definition	Fiona Wheatley
19.06.2025	V2.1	Appendix A Table 1 vDF and vDCF supply models and scheme descriptions updated	Fiona Wheatley
19.06.2025	V2.1	Appendix A Table 1 (*) clarifies that supply models for highlighted vDF and vDCF schemes are tbc	Fiona Wheatley
19.06.2025	V2.1	Appendix B introduction: 'and cut-off date' added	Fiona Wheatley
19.06.2025	V2.1	Appendix B EUDR compliant definition updated	Fiona Wheatley
19.06.2025	V2.1	Appendix B EUDR aligned definition added	Fiona Wheatley

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