

DBT review of Responsible Business Conduct: Evidence from NGO Forest Coalition members of harms linked to UK companies

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Friends of the Earth, Earthsight, Global Witness, the Environment Investigation Agency, Mighty Earth and Global Canopy have compiled some recent evidence of deforestation harms and associated human rights abuses, linked to UK supply chains and finance. Although not exhaustive, this gives a sense of how widespread these harms are. We also set out why the RBC review must fully address environmental impacts, and some concerns over the review process.

1. Evidence of harms linked to UK companies
2. The RBC review must fully address environmental impacts, particularly deforestation.
3. Concerns over the RBC review process

1. Evidence of harms linked to UK companies

UK Official Overseas Indicator on consumption impacts

The Global Environmental Impacts of Consumption (GEIC) Indicator is an [official UK statistic](#) that provides data on biodiversity loss, water use, and deforestation associated with the UK's consumption. [GEIC](#) indicator estimates that in 2022 the UK's consumption of agricultural commodities was associated with more than 35,000 hectares of deforestation.

Palm oil

UN special rapporteurs have [raised serious concerns](#) about allegations of human rights and environmental abuses in palm oil plantations owned by Agra Astro Lestari, Indonesia's second largest palm oil supplier. This is the first time such concerns have been targeted at a specific company, rather than the palm oil industry as a whole, and follows evidence compiled by Friends of the Earth/WALHI from [March 2022](#) and [June 2024](#). AAL's parent company is a subsidiary of Jardine Matheson (owned by the Scottish Keswick family) and is an indirect supplier to Unilever, amongst many other consumer goods companies.

Evidence released by Borneo Project and SAVE Rivers on 20 October 2025 has found palm oil from deforested areas in Sarawak, where less than 10% of its primary rainforest remains, being marketed as sustainable to international buyers. Active natural forest clearance is taking place within the Urun Plantations oil palm concession in Belaga, Sarawak in breach of both Malaysian Sustainable Palm Oil (MSPO) and Roundtable on Sustainable Palm Oil (RSPO) standards. The palm fruit is bought only by the Glenealy/Samling Belaga mill, which provides crude palm oil to SD Guthrie. This contradicts SD Guthrie's [public claims of compliance with environmental safeguards](#). With a refinery in Liverpool, the company [claims](#) to be the "UK's

leading sustainable palm oil producer". Please see [media briefing](#), [dossier of evidence](#) and [coverage](#).

Cotton

Earthright's report [Fashion Crimes](#) exposed the lack of traceability and due diligence by H&M and Zara, two of the world's largest fast-fashion companies, of the cotton they use.

The report showed cotton grown in the Brazilian Cerrado entering these two companies' supply chains came from farms implicated in land grabbing, illegal deforestation, violations of traditional communities' rights, violence and corruption. In 2020-2021, H&M shops in the UK received 3.9 million pairs of socks from an Indonesian supplier that uses this tainted Brazilian cotton. H&M UK is also one of the largest destinations for socks supplied by a Pakistani company that uses the cotton from these farms in Brazil. H&M admitted it had failed in its responsibilities to monitor its cotton supply chains. Both H&M and Zara failed in their due diligence and instead trusted the assurances provided by a flawed voluntary certification scheme called [Better Cotton](#).

Leather

Earthright's report [The Hidden Price of Luxury](#) linked the supply chains of luxury fashion brand Coach to illegal cattle ranching in the Amazon rainforest. The UK is [one of Coach's fastest growing markets](#), with the brand's products available at 69 locations across the country. Earthright's report looked at Frigol, one of Brazil's largest meatpackers, which it found had purchased cattle raised in illegally deforested areas in the Amazon as well as cattle laundered from within the Apyterewa Indigenous Territory in Pará state. The investigation traced hides from Frigol to Durlicouros, a tannery that exports leather to Europe. Between 2020 and 2023, Durlicouros shipped over 14,700 tonnes of leather to Italy, including to tanneries that supply Coach and several other familiar names from the world of luxury fashion. While the Italian tanneries and Durlicouros are certified by the Leather Working Group, this did not require the hides to be traced back to the ranch, thus failing to account for environmental and human rights abuses happening in areas where cattle are raised.

Earthright's report [Grand Theft Chaco](#) revealed the links between the leather used in cars made by Jaguar Land Rover and the illegal destruction of the lands belonging to some of the last uncontacted peoples in the Americas. Ancestral lands belonging to the Ayoreo Totobiegosode indigenous people in the Paraguayan Chaco was illegally cleared for cattle ranching. Bovine hides from these ranches were sold to Paraguayan tanneries exporting leather to Europe's largest suppliers of leather to Jaguar Land Rover and other major car manufacturers. Earthright found that the European tanneries or car companies had no visibility of the farms of origin of their leather.

Soy and animal feed

Earthright's report [There Will Be Blood](#) revealed that chicken sold by some of the UK's largest retailers – KFC, Sainsbury's, Asda, Aldi and Iceland – were linked to land rights violations of the Guarani Kaiowá Indigenous people in Brazil. The chicken in question was

exported to the UK by a large Brazilian producer, which in turn sourced soy for animal feed from a soy farm implicated in numerous acts of violence against the Indigenous community, including the murder of its leader Marcos Veron. The Brazilian government has concluded that the soy farm sits on the ancestral lands of the Guarani Kaiowá, who have the right to return to their lands.

[Earthsight also found](#) that two of the world's largest soy traders, Cargill and Bunge, were customers of the soy farm in question. Both traders export large volumes of soy to the UK, which is used in feed manufacture in large retailers' meat supply chains – including Tesco, Asda, Lidl, Nando's and McDonald's. Cargill's human rights policy in Brazil directly contradicts Brazilian legislation as it accepts soy from farms sitting on lands claimed by Indigenous peoples (as long as the land hasn't yet been given back to an Indigenous community). When contacted by Earthsight, none of the UK retailers could demonstrate knowledge of the origins of the soy used to feed the chicken they sell.

Mighty Earth's [Foul Play](#) report reveals how one of the UK's leading chicken producers, Moy Park, is linked to illegal deforestation in Brazil through imports of soy animal feed via Cargill. Moy Park supplies to numerous UK supermarkets (Aldi, Asda, Co-op, Sainsbury's, Tesco and Waitrose) and fast-food chains (KFC and McDonalds). The report identifies seven cases of recent deforestation, totalling 11,827 hectares associated with Cargill's supply chain in regions with direct trade links to the UK's soy supply. In addition, Moy Park is part of Brazilian company JBS - the world's largest meat producer - which is associated with over a million hectares of Brazilian deforestation.

In another investigation in 2022 - [Tesco: a basket of problems for the Amazon](#) - Mighty Earth found Tesco chicken and pork linked to deforestation and fires in the Amazon. Again, soy sourced from Cargill, and this time sold on to UK meat producers Avara and Pilgrims UK, was found to have come from a farm in Mato Grosso in the Brazilian Amazon that caused 635 hectares of deforestation.

Soy and Cattle deforestation monitor

Produced by Mighty Earth, the [Soy and Cattle Deforestation tracker](#) exposes the connection between major global meatpackers and soy traders, and deforestation in Brazil. It summarises the amount of deforestation and conversion potentially linked to each company, based on cases of reported deforestation by Mighty Earth and AidEnvironment between 2022 and 2024. The figures represent a snapshot of the extensive destruction happening across Brazil, which is far greater in reality. Companies are scored against how they respond to deforestation in their supply chains in the [Scorecard](#). Most of these companies will have links through to UK supply chains.

Timber

Earthsight's 2021 report [IKEA's House of Horrors](#) showed illegally-logged timber from Russian forests had made its way into the supply chain of IKEA and was used for a

number of popular furniture items. IKEA had sourced pine from a group of companies guilty of illegally logging some four million trees in the climate-critical forests of Siberia over the past decade. Logging sites included several areas of forest certified by the Forest Stewardship Council (FSC), the global green scheme for wood. The investigation found illegalities even in FSC-certified concessions. Timber from the companies investigated was shipped to an Indonesian manufacturer which supplies Ikea stores around the world, including in the UK.

In 2024 luxury yacht firm Sunseeker International Ltd was fined £358,759.64 for importing illegal “blood” teak from Myanmar. On 1 February 2021, Myanmar’s military seized power in a coup, and the brutal ruling junta has since sought to finance itself through lucrative teak exports. Investigations by the [Environmental Investigation Agency \(EIA\)](#) showed the yacht company repeatedly failed to exercise due diligence or verify the legal origin of its timber, despite [EIA warnings since 2018](#). This case highlights systemic exposure to illegal timber, environmental damage, and links to conflict and human rights abuses in producing countries.

EIA US 2024 report, [Tricks, Traders and Trees: How Illegal Logging Drives Forest Crime in the Brazilian Amazon and Feeds US and EU Markets](#) sheds light on how UK firm Tradelink Wood Products and its Brazilian subsidiary Tradelink Madeiras are linked to illegal timber supply chains from Brazil’s Pará state. The investigation found that Tradelink Madeiras repeatedly purchased wood from embargoed and illegal logging sites and was fined multiple times by Brazil’s environmental agency (Ibama). In 2023, the company exported itaúba timber from these sites via its parent company in the United Kingdom, which sent the timber to its own subsidiary in France and to the French overseas department of Saint-Paul, Réunion. The report demonstrates that such links expose UK companies to significant legal and reputational risks and widespread failures in due diligence across global supply chains.

UK financial institutions complicit in bankrolling companies supply chains

In February 2024, Global Witness published “[The Cerrado crisis: Brazil’s deforestation frontline](#)”, an investigation which revealed that Brazil’s three largest meat companies were linked to the destruction of an area of forest in Mato Grosso state bigger than Chicago between 2018-2019, with the forest lost in the state’s Cerrado savannah nearly five times higher than in the Amazon. The investigation UK banks and investment outfits such as Barclays and HSBC, as well as ING Group, Merrill Lynch, and Santander, are contributing to the vast deforestation of climate critical forests in Brazil by collectively underwriting billions of dollars’ worth of bonds in recent years for the three firms. The Cerrado does not meet the definition of a ‘forest’ and therefore is not covered by incoming trade regulations such as the UK Environment Act, or the EU Deforestation Regulation (EUDR). The report achieved prominent coverage through a media partnership with [BBC online](#), and was released in [Brazil by SUMAÚMA](#) (in English, Spanish and Portuguese), including a [video explaining the findings](#) by Indigenous activist Samela Awιά.

In September 2024, Global Witness and CCCA Brasil published an investigation demonstrating how Barclays made more than [£1.7bn from funding JBS during the 5-year period when the company was purchasing cattle illegally raised in the Apyterewa](#)

[indigenous land in Brazil](#), home to the Parakanã who are represented by the Tato'a Indigenous Association. The story connected the views of the Parakanã affected on the ground to harmful finance from the UK and US. In the UK, the investigation was shared directly with lawmakers and also published by the Daily Express and MSN, and picked up by organisations such as Drop JBS and Bank Track.

In October 2024, [Global Witness revealed](#) UK banks have provided over £1 billion (\$1.4bn) to "forest-risk" companies since world leaders signed a landmark agreement to end deforestation by the end of the decade at the COP26 climate conference in Glasgow in 2021. In addition, UK investors held £1.4 billion (\$1.8bn) in bonds and shares issued by these companies as of July 2024. The analysis found that of the top 50 largest UK investors in "forest-risk" companies – who account for 99% of total UK investments held in July this 2024 – the majority still lack public commitments to remove deforestation from their portfolios. Although 18 of the top 50 shareholders were signatories to the Net Zero Asset Managers' initiative, just eight had made a clear public commitment to removing deforestation from their portfolios. The story was picked up by trade media publications, such as [Environmental Finance](#), [Carbon Pulse](#) and [Edie](#).

In October 2024, Global Witness's report [The Price of Beauty](#) showed how two of South America's largest beef companies - Minerva Foods and Frigorífico Concepción – purchased from suppliers responsible for 75,000 hectares of deforestation in Paraguay's Gran Chaco, an area almost the size of New York City. A quarter of this deforestation took place on the traditional lands of Global Witness partners OPIT EAMI and Iniciativa Amotocodie, who help represent the Ayoreo Totobiegosode, some of the last uncontacted peoples in South America outside of Brazil. The analysis traced the supply chains of collagen from Paraguay to one of the world's largest collagen companies, Rousselot, based in France.

In December 2024, Global Witness revealed [ten global financial institutions ploughed more than \\$1.7 billion into the two deforesting companies in just three years](#), with prominent Wall Street banks J.P. Morgan and Bank of America topping the list of creditors, accounting for more than 56% of this financing. Four of the ten banks, including the UK's HSBC and the Netherlands' Rabobank, have pledged to eliminate deforestation from their investments in "high risk" forest commodities (such as soy, palm oil and cattle), yet our analysis showed their policies did not match their practices, as they continued to send hundreds of millions of dollars to meat suppliers driving deforestation in Paraguay. The findings were covered by the finance section of the [Telegraph](#), [MSN](#) and [Business and Human Rights Resource Centre](#), as well as a number of environment and finance focused publications and newsletters.

In September 2023, Global Witness released "[Empty Promises](#)", an investigation exposing destruction of the Bolivian Chiquitano forest to produce soy purchased by Cargill, bankrolled by Barclays, BNP Paribas, HSBC and Santander. We revealed Cargill appears to be open to sourcing future soy supplies from areas that would put more than three million hectares of standing forest at risk and the company's failure to collect basic traceability information about its supply chain. The findings, alongside those of Aid Environment, exposed

an area of deforestation four times the size of Minneapolis, the hometown of the Cargill-Macmillan family.

In relation to the Global Witness reports, please see the reports linked above for comment from the named corporate actors.

2. The RBC review must fully address environmental impacts, particularly deforestation

The urgency of addressing deforestation: In March 2025, Global Witness released research [showing that UK imports in 2024 alone were linked to deforestation the size of a major city like Liverpool](#). The UK government could have saved an area larger than the New Forest if it had enacted secondary regulations in 2021 when the Environment Act was passed. The findings have been [extensively cited in UK Parliament](#) to reiterate the need to enforce the law, following numerous delays by successive governments, and [Anna Gelderd MP wrote an op-ed and did other public communications](#) based on the conclusions. In April 2025, [Global Witness and WWF UK polled the UK public](#), finding widespread support for the trade legislation across political and age groups, with the [findings mentioned in UK parliament](#) as a rationale for advancing the law.

Responsible business conduct is key to addressing deforestation harms: The Department for Business and Trade must work collaboratively across government and its departments to ensure the UK government urgently enacts effective laws to prevent UK consumption driving global deforestation and human rights abuses.

It is vital that the UK government takes prompt and effective action to address the impact of UK consumption on the world's forests. With Schedule 17 of the Environment Act 2021 already in place, the government has the opportunity to swiftly finalise the long-awaited secondary regulations needed to implement the law. In doing this, the government must ensure that the due diligence regulations are genuinely effective, using a regulatory structure that requires companies to conduct comprehensive due diligence and ensures robust enforcement and reporting requirements.

Nature is critical to the economy: The OECD notes that “over half of the world’s GDP is moderately or highly dependent on nature and its services,” emphasising the need for common standards to embed due diligence into “core business processes.” The [OECD-FAO Guidance for Responsible Agricultural Supply Chains](#) highlight that standards are needed to “*ensure that [agriculture supply chain] activities do not lead to adverse impacts and contribute to sustainable development*”. Despite these calls for harmonisation, a significant regulatory gap persists in the UK. Products associated with deforestation, ecosystem degradation, and lower animal welfare standards continue to enter the UK market, while domestic businesses have to adhere to higher standards.

The benefits of regulation: Deforestation due diligence is an area where immediate legislative clarity is essential. In the current vacuum, businesses are being placed at risk while forests continue to be lost. While many companies are willing and ready to act, the absence of legislation distorts the level playing field, preventing concerted action and urgently-needed

progress. Some companies struggle to take meaningful first steps, while others default to aligning with the EU deforestation framework (EUDR).

Introducing regulation would not only level the playing field but also accelerate the adoption of responsible business practices. It would compel major actors across global supply chains to deliver the transparency and verifiability that businesses need to ensure sustainable sourcing of forest-risk commodities. In doing so, this would help safeguard forests while supporting businesses that are committed to ethical and environmentally sustainable operations.

Strong business support: robust regulation to prevent deforestation in UK supply chains is supported not just by 70% of the UK population, but by many businesses across the UK and Europe. Nine major retailers, including Morrisons, Tesco and Co-Op signed a WWF-UK [open letter](#) urging the implementation of UK deforestation due diligence. Meanwhile, Nestle, Mars Wrigley, Ferrero and Tony's Chocolonely (amongst others) also signed an [open letter](#) against the proposed delay to the EUDR. In both cases, businesses emphasise that **the absence and uncertainty around enforceable regulation are already driving up operational costs**. They also warn of the long-term consequences of unsustainable practices, which undermine supply chain resilience through climate events like drought and ultimately lead to higher costs for both businesses and consumers.

Urgent implementation of deforestation due diligence is needed: As the above statements by business highlight, the need for UK action to address deforestation risks in supply chains is urgent. The RBC review is an important opportunity to consider wide-ranging legislation to address human rights and environmental harms in the supply chains of UK businesses. However, this process should not prevent the UK government from implementing its existing commitments, particularly because all that the deforestation due diligence obligation requires is compliance with the law (the Environment Act covers only illegal deforestation), which should be the bare minimum for UK businesses.

3. Concerns over the RBC review process

We would like the RBC team to note our concerns over the lack of transparency of the review process, including the lack of publicly available terms of reference, timeline, clarity over civil society and rightsholders' and affected peoples' engagement and commitment to publish the final review and recommendations. We would urge the team to address this.

We are also concerned to have heard mixed messages over the extent to which the review will address environmental harms alongside modern slavery and other human rights abuses, notwithstanding the fact that they are often interlinked. We strongly encourage the team to fully address the significant environmental abuses perpetuated in UK supply chains, and work towards supporting the rapid adoption of the UK forest-risk commodity due diligence regulations, whilst developing critical broader measures needed to shift UK corporate behaviour across the board through the adoption of a UK Business, Human Rights and Environment Act.

