CONCEPT AND AGENDA

COP31 Food & Agriculture Pavilion

Session title	Investment in Resilient Supply Chains: Linking Traceability, Emissions, and Finance for Producers
Date	Monday, 16 November 2026
Time	10:30–11:30 (60 minutes), Session 19
Location	Food & Agriculture Pavilion, COP31, Antalya, Türkiye

HOSTED BY

1. Imazon (Instituto do Homem e Meio Ambiente da Amazônia), with O Mundo que Queremos
2. CEBDS (Brazilian Business Council for Sustainable Development), with Embrapa, Coalizão Brasil Clima, Floresta e Agricultura, and Instituto Clima e Sociedade
3. Value Network Ventures (VNV), with The Energy and Resources Institute (TERI)

SESSION CONCEPT

Buyers are asked where a commodity came from and whether it is tied to deforestation. They are also asked what emissions it carries. Most of those emissions are created on farms, yet the numbers companies report rarely come from farms. Scope 3 inventories still rest on spend-based and regional-average factors. That is getting harder to defend as the EU Deforestation Regulation, the CSRD, and a revised GHG Protocol standard ask for more.

Where animal movement records, property registries, and satellite monitoring are linked, a buyer can see where a commodity came from and whether deforestation is behind it. Imazon's work on cattle in the Brazilian Amazon shows this. Origin and land-use risk are only the first step, though. Estimating farm-level emissions also takes activity data, appropriate emission factors, and modeling. That depends on supplier engagement and standardized data, the obstacles companies named in CEBDS's 2026 Innovation Circle on Traceability and Scope 3. On its own, traceability does not move money to the producers expected to change practice.

The gap looks different in each chain. In cattle, it is the distance between consumption and forest loss. For companies, it is getting comparable supplier data without shutting smaller producers out. In the Indian cotton, rice, and sugarcane systems where VNV and TERI work, farms under two hectares feed global trade. Measuring, verifying, and paying for change across thousands of them can cost more than it is worth. A supply chain is only as resilient as the people at its base. If producers carry the cost of proving change and see none of the return, practice change stalls.

Our starting point is that traceability and measurement should not end with reporting. Better data has to change investment decisions. It also has to create value for the producers expected to deliver the change. The question for the room is what needs to happen between knowing where a commodity was produced and financing measurable change on that farm or ranch. Buyers are part of the answer. A retailer or brand needs supplier data it can stand behind, at a cost that makes sense. It is also one of the few actors able to share the cost of change in its supply base, through pre-finance, longer sourcing commitments, or cost-sharing.

The aim is not another disclosure framework. It is to work out the minimum data, governance, and financing conditions that let traceability, Scope 3 accounting, and farm-level climate investment run as one chain that ends at the producer. Smallholder systems get particular attention. Collecting data, verifying it, and engaging farmers cost very different amounts there than on a large commercial operation. Brazilian cattle and Indian cotton, rice, and sugarcane give us two very different places to test that.

Trace it, measure it, finance it

Partner	What it brings	What it should help answer
Imazon	Trace it: commodity origin, property-level land-use risk, and market accountability.	How can property, transaction, and satellite data identify deforestation risk and strengthen market accountability?
CEBDS	Measure it: supplier data, Scope 3 measurement, standardization, and interoperability.	How can supplier-level data become comparable and usable for corporate climate decisions without excluding smaller producers?
VNV	Finance it: project development and private capital.	Which financing instruments can use credible farm-level data to fund the transition and reward performance?
TERI	Finance it: farm-level MRV and smallholder implementation.	How can remote sensing, field evidence, carbon accounting, aggregation, and verification work together at scale in fragmented landscapes?

DISCUSSION PILLARS

1. **From traceability to accountability.** How can transaction records, property or farm registries, and satellite land-use data be connected? The aim is for buyers, regulators, and financiers to see deforestation or conversion risk before it is embedded in a supply chain, including risk from indirect suppliers. Imazon's Radar Verde publicly assesses how meatpackers and retailers control that risk. It shows how this scrutiny can shape buyer and investor decisions, including in China. The discussion will separate traceability for compliance from traceability granular enough to support climate and investment decisions.
2. **From Scope 3 estimates to farm-level evidence.** When do regional averages and spend-based factors stop being useful? Which activity data matter enough to collect at farm level? Which emission factors and models are appropriate? How can data be standardized so producers are not asked for the same thing twice? And what separates a real reduction from a change in accounting assumptions? Companies in CEBDS's Innovation Circle named three obstacles: engaging suppliers, standardizing data, and building the internal case for investment. They expect regulation to be the main catalyst.
3. **Making MRV workable for smallholders.** A credible system cannot depend on every small producer carrying the cost of a corporate reporting system. Each tool has a role. Remote sensing gives consistent coverage across many small plots. Field-level data and sampling provide the ground evidence that calibrates and checks it. Farmer organizations,

aggregators, and risk-based verification keep the cost per farm down. Together they can lower cost without weakening the evidence.

4. **Converting data into finance.** Measurement matters only when it changes a decision. The session will look at which instruments can fund the transition before results are fully realized. These include insetting, buyer-backed pre-finance, blended finance, concessional capital, results-based payments, and value-chain investment. It will also separate Scope 3 reductions and insetting from carbon credit generation. Scope 3 reductions and insetting sit inside a company's own value chain inventory. Carbon credits raise different questions on accounting boundaries and double counting. Nestlé will say what a buyer needs to see before committing.
5. **Making sure value reaches the producer.** If better traceability and emissions data improve reporting, market access, or financing terms, who benefits? How much of that value is shared with the people who produced it? The session will look at incentive design, payment triggers, contract transparency, and who carries MRV and transition costs.

PAVILION THEMES

Climate finance, mitigation, and supply chain resilience.

KEY OBJECTIVES AND OUTPUTS

1. A minimum-data principle linking commodity origin, land-use integrity, and farm-level climate performance, so they are not collected in parallel systems.
2. A practical line between the data needed for corporate disclosure and the data needed to trigger investment or payment.
3. A transaction-cost principle for smallholder systems: where aggregation, remote sensing, and risk-based verification can stand in for farm-by-farm measurement.
4. A financing map showing which actors are best placed to fund feasibility, transition, MRV, and performance payments at each stage.
5. A short list of what buyers need to co-invest in producer-level change: data, assurance, and contract terms.
6. A producer-value principle: better traceability and climate performance should give producers a visible economic return, not only give companies better reporting.
7. Asks for governments and regulators. Support traceability and MRV as shared infrastructure. Back interoperable cattle movement, property registry, and satellite data. Write sourcing and disclosure rules that call for compatible data.
8. Asks for buyers. Monitor indirect as well as direct suppliers, set transparent sourcing criteria, and help producers meet them.
9. Follow-up between buyers, investors, and delivery partners on specific commodity programs in Brazil, India, and comparable sourcing regions.

SESSION FORMAT

A 60-minute moderated dialogue. Three short opening cases follow the chain. Trace it: Imazon, on land-use risk in Brazilian cattle supply chains. Measure it: CEBDS, on supplier data for

Scope 3 inventories. Finance it: VNV and TERI, on paying for change on smallholder farms in India. The moderator then puts one shared scenario to the speakers and the audience, with Nestlé speaking for the buyer.

A global buyer sources rice, cotton, beef, or other agri commodities from thousands of producers. They range from large ranches to farms under two hectares. The buyer wants to cut Scope 3 emissions. It wants to show that sourcing is not tied to recent deforestation or conversion. It also wants producers rewarded for changing practice. But it has little farm-level data and little upfront finance. And it does not want MRV costs to outrun the value of the intervention.

The session closes with five practical actions for buyers, investors, producer organizations, researchers, and policymakers.

SPEAKERS AND MODERATOR

Confirmed

- Sandeep Roy Choudhury, Co-Founder and CEO, Value Network Ventures
- Sayanta Ghosh, Senior Associate Fellow, Centre for Geospatial Technology Application, Land Resources Division, TERI
- Amintas Brandão Jr., Researcher, Amazon Institute of People and the Environment (Imazon)
- Alessandra Fajardo, Technical Executive Director, Brazilian Business Council for Sustainable Development (CEBDS)
- Joshua Morton, Head of Corporate Affairs, Zone Americas, Nestlé
- Moderator: Shreya Dutta, Head of Programs, Value Network Ventures