

# Supply Chain Mapping and Deforestation Due Diligence Questionnaire Guidance

Version 1 | July 2025



# Table of Contents

<b>INTRODUCTION .....</b>	<b>2</b>
OBJECTIVES .....	2
<b>BACKGROUND .....</b>	<b>3</b>
KEY CONCEPTS .....	3
SUPPLY CHAIN MAPPING .....	4
<b>HOW TO USE THE QUESTIONNAIRE .....</b>	<b>5</b>
FUNCTIONALITY AND STRUCTURE .....	5
GETTING STARTED .....	6
CHECKLISTS .....	7
STEP 1 .....	7
STEP 2 .....	7
STEP 3 .....	8
STEP 4 .....	8
STEP 5 .....	8
<b>USING SLAUGHTERHOUSE-LEVEL DATA FOR DEFORESTATION RISK ASSESSMENT.....</b>	<b>9</b>
CONDUCTING A RISK ASSESSMENT .....	9
UNDERSTANDING DEFORESTATION DUE DILIGENCE.....	9
INTERPRETING AND ACTING ON THE DATA .....	9
CONSIDERATIONS UNDER THE EU DEFORESTATION REGULATION.....	10
<b>ADDITIONAL GUIDANCE .....</b>	<b>11</b>
FREQUENCY OF CONDUCTING SUPPLY CHAIN MAPPING .....	11
DATA ACCESS AND CONFIDENTIALITY .....	11
CAPTURING DATA AT A PO LEVEL.....	12
COLLATING AND INTERPRETING DATA FROM THE QUESTIONNAIRE .....	12
IDENTIFYING PRIORITY SOURCING ROUTES.....	13
INTEGRATION WITH OTHER PLATFORMS OR DATA SYSTEMS .....	13
KEY REFERENCES AND ADDITIONAL READING .....	13



## Introduction

This guidance document accompanies the Leather Working Group (LWG) Supply Chain Mapping and Deforestation Due Diligence Questionnaire (referred to hereafter as *the Questionnaire*). It is designed to support brands, retailers, and their leather supply chain partners in systematically mapping their supply chains and gathering the data required to meet emerging deforestation-related due diligence obligations.

The Questionnaire and accompanying guidance are grounded in internationally recognized best practices, drawing on the framework outlined in the OECD-FAO Business Handbook on Deforestation and Due Diligence in Agricultural Supply Chains, and aligning with the principles of the Accountability Framework initiative (AFi) and the requirements of the European Union Deforestation Regulation (EUDR).

By promoting a harmonized approach to information collection and transparency, this Questionnaire aims to reduce duplication, strengthen supplier engagement, and help companies prepare for regulatory compliance and sustainability commitments.

## Objectives

The Questionnaire was developed to help companies take practical first steps in deforestation due diligence through supply chain mapping. Its core objectives are to:

- Define a baseline set of questions to initiate supply chain mapping and assess deforestation-related risks.
- Align with the LWG audit framework to reduce the reporting burden for certified leather suppliers and support consistency.
- Remain open source and adaptable, enabling use across diverse supply chain configurations and business needs.
- Support alignment with key frameworks, including the Accountability Framework initiative (AFi)<sup>1</sup>, EUDR, and the Deforestation-Free Call to Action for Leather.
- Enable access to slaughterhouse-level data or, in the case of informal systems, other first aggregation points, to enhance traceability and risk visibility.

---

<sup>1</sup> Accountability Framework initiative: <https://accountability-framework.org/>



## Background

Robust supply chain transparency is becoming increasingly essential for companies aiming to manage environmental and social risks—particularly those linked to deforestation and land-use change. Global brands now face growing legal and market expectations to demonstrate that their sourcing is deforestation-free. Establishing supply chain transparency is a foundational step toward meeting these demands.

Among the various tools and approaches available, supply chain mapping—ideally to the slaughterhouse level (Tier 4) or the hide/skin collector in informal supply chains—is often the most practical starting point. It enables companies to understand the origin of their materials, assess risk, and implement targeted due diligence measures. Mapping also helps companies set realistic expectations, track improvements over time, and prioritize high-risk sourcing routes.

Supply chain transparency is ultimately about disclosure—sharing information about the supply chain and its key characteristics with customers, investors, or trusted third parties. This transparency enables stakeholders to understand potential risks and assess a company's commitment to environmental and social responsibility. Building trust to achieve supply chain transparency takes time and effort, and supply chain mapping is an important first step towards this end.

### Key concepts

It is important for *supply chain mapping*, *chain of custody*, and *traceability* to be defined and understood as distinct but connected concepts that support supply chain transparency.

**Supply chain mapping** is the process of identifying the actors in a supply chain and the relationships among them.

**Chain of Custody (CoC):** a means by which inputs, outputs, and associated attributes are transferred, monitored, and controlled as they move forward through each step in the supply chain. (ISEAL, adapted from ISO 22095:2020)<sup>2</sup>

**Traceability** is the ability to track and verify the history and location of a material's movement through defined stages of production, processing, and distribution. (ISEAL, adapted from ISO 22095:2020)<sup>2</sup>

Supply chain mapping is an exercise in looking back in the supply chain to help a company to understand the history and origin of material, while chain of custody looks forward, from the material origin to the final buyer. Traceability, on the other hand, is not a way to track material, but rather the ability to do so – either forwards or backwards.

---

<sup>2</sup> [ISEAL Guidance: chain of custody models and definitions v2 \(2025\)](#)



Both supply chain mapping and chain of custody can provide transparency to differing levels of detail and tiers in the supply chain, depending on the system used and who is operating the system, for example, either a single company, such as a brand carrying out supply chain mapping annually, or a third-party sustainability scheme implementing a CoC system for a specific commodity.

## Supply chain mapping

In practical terms, supply chain mapping involves cascading requests for information – starting from Tier 1 (finished product manufacturer) to Tier 2 (material manufacturer), Tier 3 (intermediate material manufacturer), and potentially also beyond to Tier 4 (raw material production (farm/s) and primary processing (slaughterhouse)).<sup>3</sup>

However, visibility may be limited by the willingness and ability of suppliers to share accurate information. In some cases, mapping may only reach the Tier 2 or Tier 3 level—such as a wet blue supplier. Nevertheless, identifying the slaughterhouse remains a critical goal. As the first formal aggregation point in the leather supply chain, it provides essential information for assessing deforestation and land-use change risks.

In regions where formal slaughterhouses are not used—such as in smallholder systems—the origin may instead be a collection point or a regional aggregator that consolidates hides and skins from multiple sources. Mapping to these points is equally important for establishing sourcing transparency in informal or non-industrial contexts.

In the context of leather and this Questionnaire, two key data attributes are especially important for assessing risk:

- **Regional deforestation risk** – using the country or location of slaughter as a proxy for determining where the cattle were raised, and whether that region is associated with deforestation or conversion risks.
- **Level of due diligence applied** – in cattle production regions known for deforestation, as defined by the European Commission<sup>4</sup>, it is useful to understand what risk mitigation steps have already been taken

While supply chain mapping builds initial visibility, the most comprehensive transparency is achieved through integration of a chain of custody system, ideally linked to digital and physical (where feasible) traceability and standardized data collection. These systems can allow for the real-time tracking of materials and attributes, offering a high level of confidence and auditability—especially when managed through credible third-party sustainability schemes.

---

<sup>3</sup> Textile Exchange and Apparel Alliance, [Supply Chain Taxonomy for the textile, apparel, and fashion industry](#), 2024

<sup>4</sup> LWG refers to the [Country Classification List - European Commission](#) to identify which countries have a risk of deforestation



## How to use the Questionnaire

The Questionnaire is designed to be initiated by brands and shared with their finished leather suppliers. These suppliers then either complete the information if available or cascade the request to their upstream suppliers, with the aim of tracing back to the slaughterhouse or equivalent stage.

Where finished leather suppliers do not source directly from a slaughterhouse, they should request intermediate suppliers to fill in the relevant sections of the questionnaire. The process is iterative and builds a full picture over time.

### Functionality and structure

The LWG Supply Chain Mapping and Deforestation Due Diligence Questionnaire is an Excel-based tool composed of nine tabs, each designed to guide users through a structured, step-by-step data collection process. This section outlines the function and purpose of each tab, clarifies user responsibilities, and explains how to navigate the tool for maximum consistency and accuracy.

To enable full functionality, macros must be enabled when opening the file.

Each tab contains input fields and drop-down selections:

- Grey cells are editable and intended for data entry.
- Blue cells contain predefined drop-down options for consistency.
- Yellow cells contain drop-down lists and are multiselect.
- Green cells are for comments.

Overview of tabs:

1. Cover Page
2. Getting Started
3. Checklists
4. Step 1: Information about the data collection period
5. Step 2: Information about the finished leather supplier
6. Step 3: Information about the direct suppliers to the finished leather supplier (*if applicable*)
7. Step 4: Information about the intermediate suppliers (*if applicable*)
8. Step 5: Information about the Slaughterhouses or Hide/Skin Collectors

## Getting started

This section offers instructions and a visual flow diagram to help stakeholders understand how the questionnaire should be completed and passed along through the supply chain.

It includes the following reminders:

- The supply chain mapping target for this Questionnaire is to capture information to the slaughterhouse or equivalent stage
- The process to capture information from the stage purchasing raw material will depend on the structure of the supply chain

The following process flow diagram summarises the key supply chain scenarios to help stakeholders identify their role in this exercise.

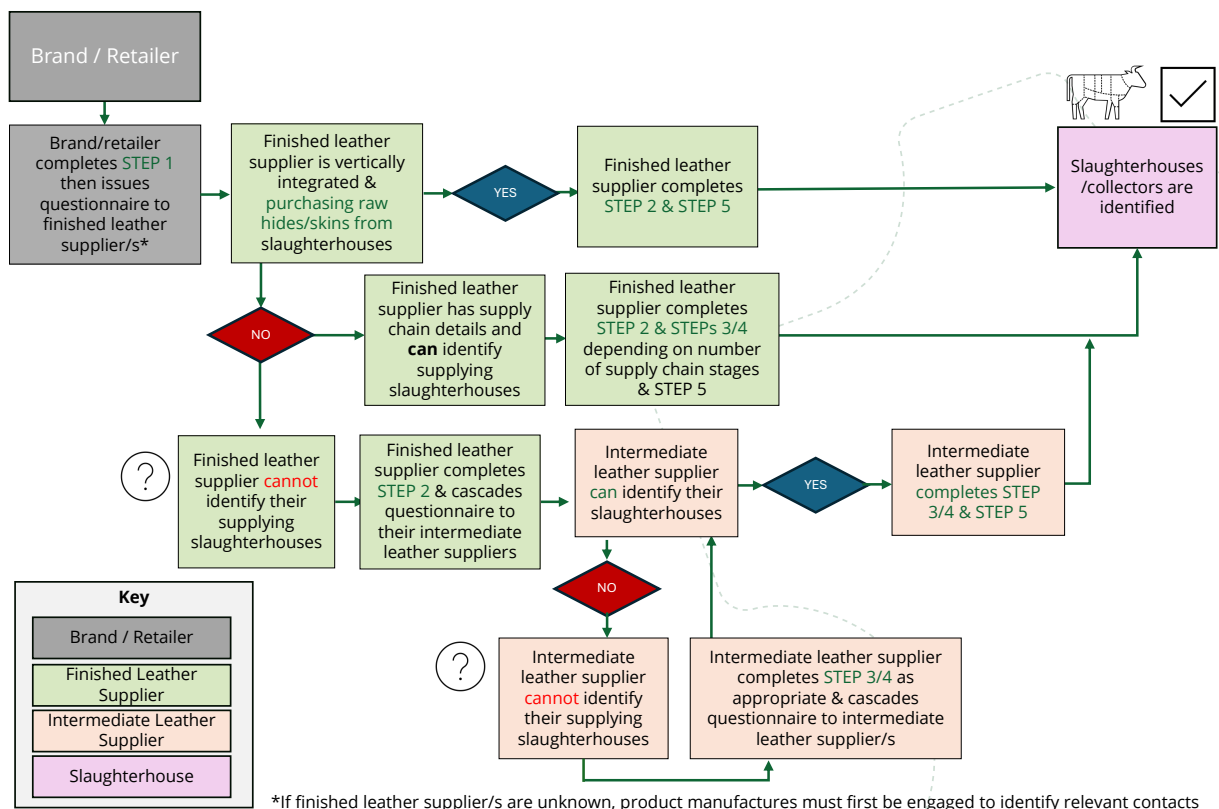


Figure 1: Process flow diagram (also in 'Getting Started' tab of the Questionnaire)

The stages outline various scenarios as follows:

- Brand or retailer completes step 1 and issues the Questionnaire to their finished leather suppliers, sending one Questionnaire per supplier. Note that the process flow is designed to work where the brand or retailer has a direct relationship with their finished leather suppliers, by-passing the Tier 1 stage. If there is no direct relationship with finished leather suppliers then the Brand or retailer will need to engage with their product manufacturer to request contact details for relevant finished leather suppliers.



- If the finished leather supplier purchases hides/skins directly from a slaughterhouse, and covers all processing stages, this supplier only needs to complete steps 2 and 5 to complete the mapping information before returning it to the brand or retailer. This is the simplest supply chain structure in mapping terms.
- If the finished leather supplier is purchasing part-processed material, this is the next route in the flow chart, with 2 options from this stage:
  - Either the finished leather supplier has information about all of their upstream suppliers to the slaughterhouse stage and can complete Steps 3, 4, and 5 of the Questionnaire.
  - Or they only have the details of their direct suppliers, and not the details of the upstream supply chain. In this case, step 3 is completed, and the Questionnaire is cascaded to the relevant suppliers to complete the remaining details of the upstream supply chain.
- If there are further intermediate stages of supply in the case of a complex or multi-tier supply chains the Questionnaire should be cascaded to all the relevant stakeholders to complete the remaining information, up until the stage that the slaughterhouse details can be provided.

## Checklists

Checklists are provided within the Questionnaire to help stakeholders at different supply chain stages prepare for completing the Questionnaire.

The Checklists cover the following topics:

- Ensuring responsibility for the supply chain mapping exercise has been clearly assigned
- Onboarding requirements and where to find guidance
- Summary of information that needs to be available (per stakeholder group)
- When to share the Questionnaire
- Which 'Step' to complete
- What to do once the information is complete

## Step 1

This section is to be completed by the brand or retailer initiating the mapping process in advance of sharing the questionnaire with their finished leather supplier/s. Including the details of the 'Data Collection Period', which is the period for which information be provided in the Questionnaire.

## Step 2

This section is to be completed by the finished leather supplier/s. It includes questions about the facility, the stages of processing covered, certification status, and questions on deforestation due diligence specific to the finished leather supplier.





### Step 3

This section collects information about suppliers supplying part-processed hides/skins directly to the finished leather supplier. This is set up as a table, with integrated questions on deforestation due diligence. This step is used if applicable, when the finished leather supplier does not source directly from the slaughterhouse.

### Step 4

This section collects information about all intermediate suppliers in complex or multi-tiered supply chains. This step is used if applicable, when the intermediate supplier does not source directly from the slaughterhouse. This section is set up as a table, with integrated questions on deforestation due diligence. If there is more than one stage of intermediate supply, all stages should be included in this table.

### Step 5

This section collects information about the first aggregation point in the cattle supply chain (slaughterhouses or collectors of hides/skins). This is a critical point for identifying regional origin and assessing deforestation risk.

This section is set up as a table with integrated questions on deforestation due diligence specific to this stage of supply chain. If the supply is from informal sources where no slaughterhouse has been involved the name and location of collectors should be completed, along with details of the radius of collection added into the 'comments'.



## Using Slaughterhouse-Level Data for Deforestation Risk Assessment

Capturing data down to the slaughterhouse or first aggregation point is the primary objective of the Questionnaire. This information enables the next critical step: assessing deforestation and land conversion risks in the supply chain. This level of visibility provides a foundation for deforestation due diligence and supports more informed decision-making.

### Conducting a Risk Assessment

Once slaughterhouse-level information is collected, it is recommended to conduct a risk assessment to evaluate whether additional due diligence measures are needed—particularly for materials sourced from regions associated with deforestation or land conversion, as defined by the European Commission country classifications.

Using the OECD 5-Step Framework for Risk-Based Due Diligence<sup>5</sup> as a reference to structure this process, offers practical steps for identifying, assessing, and mitigating supply chain risks.

### Understanding Deforestation Due Diligence

Supply chain actors will vary in their awareness of, and actions taken to address, deforestation and conversion risks. The deforestation due diligence section of the Questionnaire is designed to:

- Gauge each facility's level of understanding and current due diligence practices.
- Spark dialogue where awareness is limited or action has not yet been taken.
- Provide a foundation for capacity building by sharing guidance, tools, or best practices.

This diagnostic approach supports not only risk identification but also continuous improvement across the supply chain.

### Interpreting and acting on the data

After collecting responses, brands and retailers should review the information to determine the completeness and quality of the data:

- If gaps or unclear answers are identified, re-engage with suppliers to request clarification or additional detail.
- Communicate why the data is needed and how it will be used to encourage transparency and participation.

---

<sup>5</sup> OECD-FAO-Business-Handbook-on-Deforestation:  
<https://mneguidelines.oecd.org/environment/OECD-FAO-Business-Handbook-on-Deforestation-EN.pdf>



- Use the OECD-FAO Business Handbook on Deforestation and Due Diligence in Agricultural Supply Chains<sup>6</sup> as a practical guide for interpreting results and planning next steps.

## Considerations Under the EU Deforestation Regulation

Completing the Questionnaire does not constitute compliance with the EUDR. However, it is a valuable first step in building the traceability and transparency needed to meet the regulation's requirements.

By engaging suppliers and collecting consistent, structured information, companies can:

- Gain insights into sourcing risks.
- Begin to align supply chain practices with legal and voluntary deforestation-free commitments.
- Identify where further investment in traceability or verification systems is needed.

For detailed compliance guidance, consult the official EU Implementation Guidance<sup>7</sup>.

---

<sup>6</sup> OECD- FAO Business Handbook on Deforestation and Due Diligence in Agricultural Supply Chains: [https://www.oecd.org/en/publications/oecd-fao-business-handbook-on-deforestation-and-due-diligence-in-agricultural-supply-chains\\_c0d4bca7-en.html](https://www.oecd.org/en/publications/oecd-fao-business-handbook-on-deforestation-and-due-diligence-in-agricultural-supply-chains_c0d4bca7-en.html)

<sup>7</sup> EU Implementation Guidance: [https://green-forum.ec.europa.eu/deforestation-regulation-implementation\\_en](https://green-forum.ec.europa.eu/deforestation-regulation-implementation_en)



## Additional guidance

This section provides supplementary recommendations to help brands, retailers, and supply chain actors apply the Questionnaire effectively, integrate it with existing systems, and extend its utility for more advanced traceability use cases.

### Frequency of conducting supply chain mapping

The ideal frequency of supply chain mapping depends on each company's objectives, product cycles, and regulatory or customer expectations. As a general recommendation:

- **Annually:** Mapping should be conducted at least once per year to reflect any supply chain changes.
- **Seasonally:** For brands with multiple sourcing seasons, mapping may be aligned with seasonal product cycles.
- **Per Purchase Order (PO):** If supported by a third-party traceability platform, mapping may occur as frequently as each time a PO is issued, offering greater granularity and real-time insights.

### Data access and confidentiality

One of the primary challenges in supply chain mapping is accessing reliable data, as it often relies on voluntary disclosure from supply chain actors. Suppliers may hesitate to share information, especially when they are several tiers removed from brands or retailers.

To address these concerns, it's important to communicate clearly and transparently:

- Explain who is requesting the information and the purpose of the mapping.
- Reassure suppliers about how the data will be used, emphasizing data protection and confidentiality.
- When full disclosure isn't feasible but at least country details can be provided, use anonymized labels (e.g., "Slaughterhouse A") to maintain privacy while still enabling mapping.

A phased approach to data collection can help build trust. Using a coding system allows information to be shared without disclosing sensitive business details.

*Example: A leather manufacturer sourcing hides from two traders and two slaughterhouses may label them as "Trader A," "Trader B," "Slaughterhouse A," and "Slaughterhouse B."*

Sharing the business case with suppliers can also encourage participation:

- Supports compliance with increasing regulatory demands for environmental and social data.
- Builds supply chain resilience and reduces risk of disruption.
- Enables capacity building and fosters long-term, trust-based business relationships



## Capturing data at a PO level

Traceability at the PO level goes beyond supply chain mapping and involves tracking specific material flows tied to product orders. While the Questionnaire is not designed for PO-level traceability, it can be used as a foundational step toward developing such systems.

To build on the Questionnaire for PO-level traceability:

- Brands and retailers can extend Step 1 to include PO references linked to the data collection period.
- Finished product manufacturers should identify the POs associated with finished leather used in production for the brand.
- Each upstream supplier can then be asked to link relevant sourcing and production data back to those POs.
- A tiered, backtracking approach is needed, where each supply chain actor shares PO-related information one stage back.

Brands may also wish to capture data linked to specific leather quality codes or IDs; these can be incorporated in the same way as adding a field for PO references.

Many specialized traceability platforms are available to support this level of tracking and can offer features like real-time data capture, chain of custody linkage, and verification.

PO-level traceability should be supported by verification mechanisms to ensure data integrity and credibility, especially when used to demonstrate compliance or sustainability claims.

## Collating and Interpreting Data from the Questionnaire

Once mapping to the slaughterhouse or equivalent stage has been achieved, it is possible that there will be multiple versions of the Questionnaire completed by different stakeholders, depending on the complexity of each supply chain.

It is the responsibility of the finished leather supplier to return the completed questionnaire to the brand or retailer. The finished leather supplier may choose to consolidate the information provided by their upstream suppliers into a single Questionnaire template, which will be helpful as preparation for the LWG audit if applicable. However, it is equally acceptable to submit multiple completed Questionnaires, provided the relationships between responses are clearly identified. To do this, it is recommended that the finished leather supplier include the names of the suppliers involved in each supply chain route in the Questionnaire they complete. This allows for the upstream suppliers' versions to be accurately matched using those names.



## Identifying priority sourcing routes

The questionnaire is designed to help map supply chain connections and identify priority sourcing routes. It requests sourcing percentages at each tier, which enables brands to:

- Focus on high-volume suppliers.
- Track sourcing patterns and trends over time.
- Prioritise engagement where due diligence efforts will have the greatest impact and where they are most required.

To support this, Step 4 includes a pre-populated list under the question "*Which company do you supply?*" based on supplier references provided in Step 3. This helps link direct suppliers to intermediate suppliers and ultimately to finished leather manufacturers.

Sourcing percentages are collected in Steps 3, 4, and 5 to help identify key sourcing routes. In Step 3, respondents are asked to estimate the proportion of supply relevant to the brand. If exact figures are not available, a general estimate of the proportion sourced from each facility is still useful for identifying patterns and reviewing changes over time.

## Integration with Other Platforms or Data Systems

The Questionnaire can be used:

- As a standalone tool to support initial supply chain mapping.
- In conjunction with internal or third-party platforms, acting as a standardized template or reference framework.

Using a harmonized set of questions helps to reduce supplier fatigue by minimizing redundant or conflicting requests from multiple customers and prepare data for the LWG audit where relevant. Standardization also supports data quality and interoperability across systems.

## Key references and additional reading

The following resources offer further information on supply chain mapping, traceability, and deforestation due diligence. They can support deeper understanding and help guide the implementation of best practices across the leather supply chain:

- [OECD – FAO Business Handbook on Deforestation and Due Diligence in Agricultural Supply Chains](#)
- [ISEAL guidance : Chain of custody models and definitions](#)
- [European Union Deforestation Regulation – Implementation Guidance](#)
- [Accountability Framework initiative](#)
- [Deforestation-Free Call to Action for Leather](#)
- [The Consumer Goods Forum – Forest Positive Coalition](#)