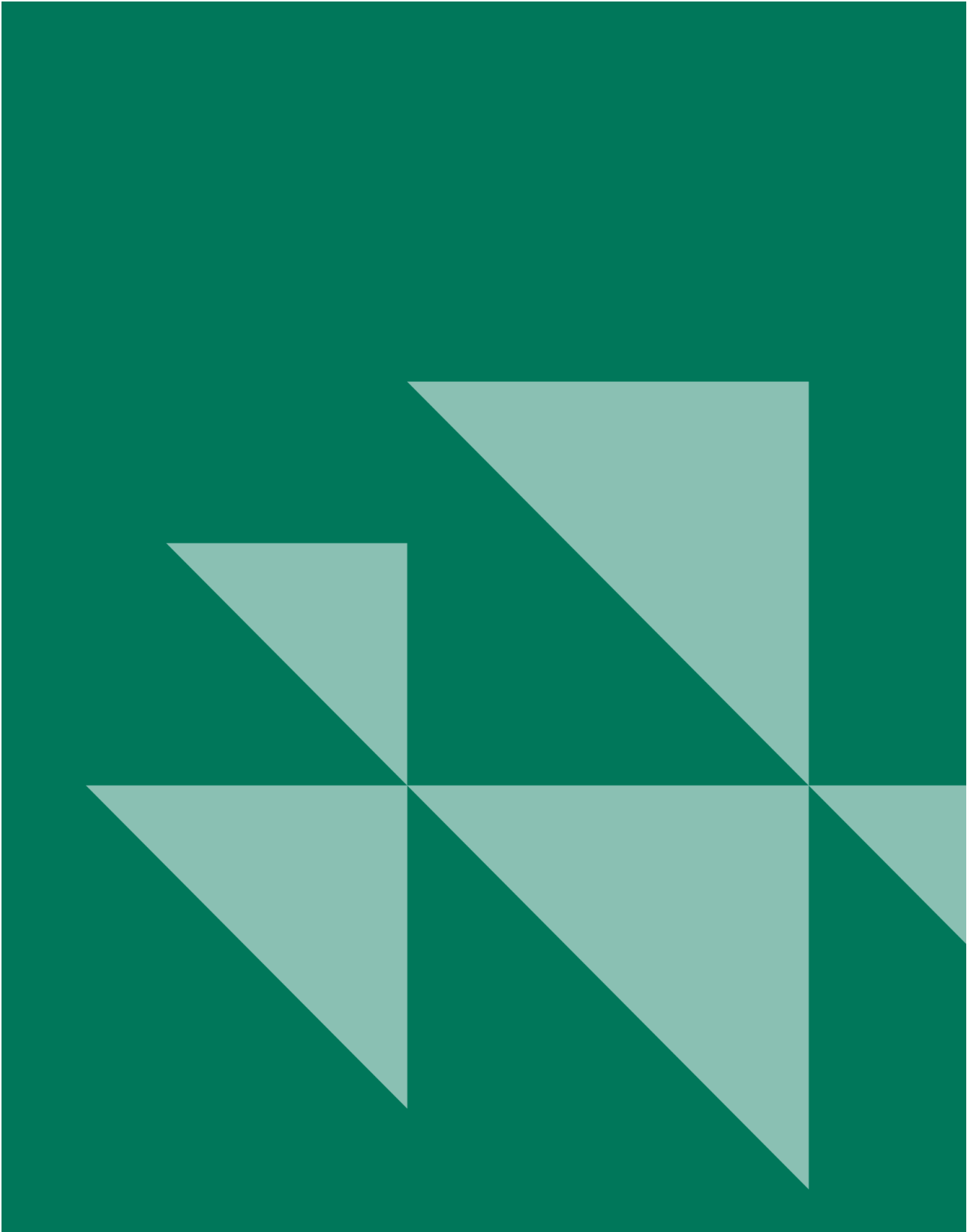


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## CDP Question Changes and Map: 2020 to 2021

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CDP Forests Questionnaire



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# 1. Introduction

Developments to our questionnaires reflect and drive best practice and improve both data quality and the disclosure experience. CDP has sought to stabilize the forests questionnaire for 2021 as much as possible.

This document includes two tables:

- ▼ The first indicates where 2021 questions differ from the 2020 questionnaire, due to a minor change, modification, or a development.
- ▼ The second sets out the structure of the 2021 questionnaire, shows which questions form the minimum version of the questionnaire, and indicates the linkages between questions. It presents a list of the modules and questions.

The 2021 forests questionnaire, including sector questions and the reporting guidance, can be viewed at [www.cdp.net/en/guidance](http://www.cdp.net/en/guidance).

## Summary of 2021 changes to the forests questionnaire

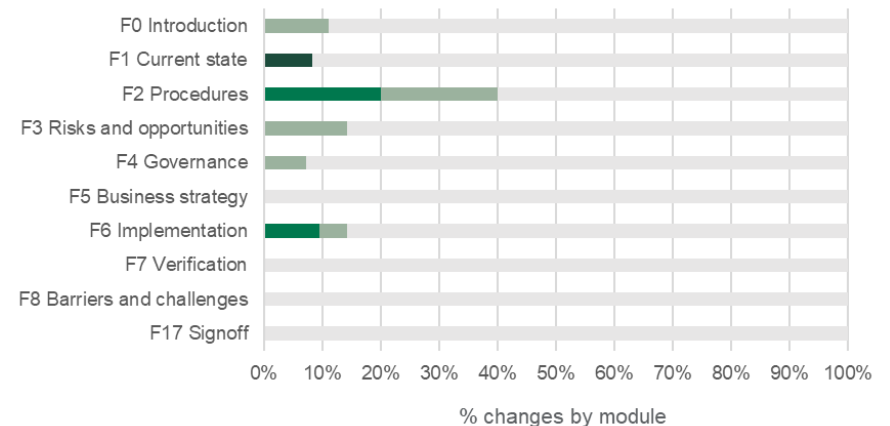
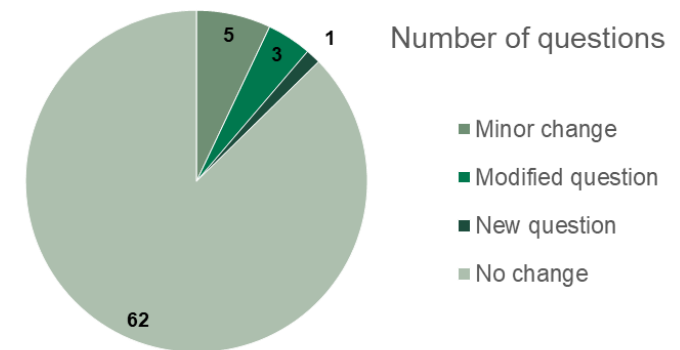
94% of the questions in the 2021 forests questionnaire have either no change or minor changes (excluding sector specific and supply chain module questions). Three of the questions are modified from their 2020 counterparts. There is one new question in the Current state module (F1).

No questions were removed from the 2020 questionnaire.

The figures opposite show the magnitude of changes within each module.

## Summary of 2021 changes to sector-specific questionnaire

There are no new or modified sector-specific questions.



## 2021 Changes: forests questionnaire

(excludes sector specific and supply chain module questions)

## 2. 2020 to 2021 changes

This table indicates where the questionnaire has been revised/developed based on the 2020 questionnaire.

Question no.	2021 Question text	Revisions from 2020	Details and rationale for revisions
<b>F0 Introduction</b>			
F0.4	Select the forest risk commodity(ies) that you are, or are not, disclosing on (including any that are sources for your processed ingredients or manufactured goods); and for each select the stages of the supply chain that best represent your organization's area of operation.	Minor change	<ul style="list-style-type: none"> <li>• <b>Rewording:</b> Question text changed to "Select the forest risk commodity(ies) that you are, or are not, disclosing on (including any that are sources for your processed ingredients or manufactured goods); and for each select the stages of the supply chain that best represent your organization's area of operation".</li> </ul>
<b>F1 Current state</b>			
F1.5e	How does your organisation produce or consume biofuel derived from palm oil?	New question	<ul style="list-style-type: none"> <li>• <b>New question:</b> Allows organizations to demonstrate the relevancy of palm oil derived biofuels to their operations and supply chain.</li> </ul>
<b>F2 Procedures</b>			
F2.1a	Select the options that best describe your procedures for identifying and assessing forests-related risks.	Minor change <ul style="list-style-type: none"> <li>• Column 7</li> </ul>	<ul style="list-style-type: none"> <li>• <b>New drop-down option:</b> Column 7 – "WRI-PALM".</li> </ul>
F2.1b	Which of the following issues are considered in your organization's forests-related risk assessment(s)?	Modified question <ul style="list-style-type: none"> <li>• Column 1</li> </ul>	<ul style="list-style-type: none"> <li>• <b>New row:</b> "Leakage markets" was added to enable companies to demonstrate whether this issue is included in their forest-related risk assessment(s).</li> <li>• <b>New Explanation of Terms:</b> added in a definition for "Leakage Markets".</li> </ul>
<b>F3 Risks and opportunities</b>			
F3.1b	For your disclosed forest risk commodity(ies), provide details of risks identified with the potential to have a substantive financial or strategic impact on your business, and your response to those risks.	Minor change <ul style="list-style-type: none"> <li>• Columns 5, 16</li> </ul>	<ul style="list-style-type: none"> <li>• <b>New drop-down options:</b> Column 5 – "Leakage markets"; Column 16 - "Adopt regenerative agriculture policies"</li> <li>• <b>New Explanation of Terms:</b> added in a definition for "Leakage Markets".</li> </ul>
<b>F4 Governance</b>			
F4.6b	Provide details on your public commitment(s), including the description of specific criteria, coverage, and actions.	Minor change <ul style="list-style-type: none"> <li>• Column 5</li> </ul>	<ul style="list-style-type: none"> <li>• <b>New drop-down option:</b> Column 5 - "2020"</li> </ul>
<b>F5 Business strategy</b>			
No change			
<b>F6 Implementation</b>			
F6.3	Have you adopted any third-party certification scheme(s) for your disclosed commodity(ies)?	Modified question <ul style="list-style-type: none"> <li>• Columns 2, 3, 5, 6, 7, 8</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Rewording:</b> Question text changed to "Have you adopted any third-party certification scheme(s) for your disclosed commodity(ies)?"</li> <li>• <b>Removed column:</b> 2, 3, 5, 6, 7, 8 to be covered in new child question F6.3a instead.</li> <li>• <b>New column:</b> "Third-party certification scheme adopted?" has been added to determine whether F6.3a should be presented.</li> </ul>
F6.3a	Provide a detailed breakdown of the volume and percentage of your production and/or consumption by certification scheme.	Modified question <ul style="list-style-type: none"> <li>• Columns 2, 3, 7, 8</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Rewording:</b> Question text changed to "Provide a detailed breakdown of the volume and percentage of your production and/or consumption by certification scheme."</li> </ul>

Question no.	2021 Question text	Revisions from 2020	Details and rationale for revisions
		Revised question dependency	<ul style="list-style-type: none"> <li>• <b>Revised question dependency:</b> This question appears if you select "Yes" in response to F6.3.</li> <li>• <b>Removed column:</b> "Certification coverage" removed as this information is no longer requested. Certification coverage for production and consumption volume can now be disclosed together.</li> <li>• <b>New columns:</b> "Chain-of-custody model used" has been added to improve disclosure on certification schemes. "Is this certified by more than one scheme?" has been added to ensure cases of double-counting have been accounted for.</li> <li>• <b>Rewording:</b> Column header changed to "Metric for volume".</li> <li>• <b>New drop-down options:</b> Column 2 - "RBS Global Fuel", "RBS Global Advanced Products", "RBS EU RED Fuel", "RBS Japan FIT (Biomass)", "RBS Certificate for Smallholder Groups" and "RBS Low ILUC Risk Biomass Module"</li> <li>• <b>Rewording:</b> Drop-down option changed to "RSPO Credits/Book and Claim"</li> <li>• <b>New Explanation of Terms:</b> added in a definition for "Chain-of-custody model".</li> </ul>
F6.10	Do you participate in external activities and/or initiatives to promote the implementation of your forests-related policies and commitments?	Minor change <ul style="list-style-type: none"> <li>• Column 5</li> </ul>	<ul style="list-style-type: none"> <li>• <b>New drop-down options:</b> Column 5 - "INOBU (Indonesia)"</li> </ul>
<b>F7 Verification</b>			
No change			
<b>F8 Barriers and challenges</b>			
No change			
<b>F9 – F16 (Metals &amp; mining and Coal sectors only)</b>			
No change			
<b>F17 Signoff</b>			
No change			
<b>SF Supply chain</b>			
No change			
<b>Glossary</b>			
New definitions	<ul style="list-style-type: none"> <li>• "Chain-of-custody model" and "Leakage markets".</li> </ul>		

## 3. 2021 map

Indicates the structure of the questionnaire and the linkages between questions.

Module no.	Module	Section	2021 Question no.	2020 Question(s) no.	2021 question	Linked questions	Minimum version
<b>F0 Introduction</b>							
F0	Introduction	Introduction	F0.1	F0.1	Give a general description of and introduction to your organization.		Yes
F0	Introduction	Introduction	F0.2	F0.2	State the start and end date of the year for which you are reporting data.		Yes
F0	Introduction	Introduction	F0.3	F0.3	Select the currency used for all financial information disclosed throughout your response.		Yes
F0	Introduction	Introduction	F0.4	F0.4	Select the forest risk commodity(ies) that you are, or are not, disclosing on (including any that are sources for your processed ingredients or manufactured goods); and for each select the stages of the supply chain that best represent your organization's area of operation	F1.1, F1.2, F1.3, F1.4, F1.5, F1.5b, F1.5e, F1.6a, F2.1a, F2.1d, F3.1, F3.1b, F3.2, F4.5b, F4.6b, F6.1a, F6.1b, F6.2, F6.3, F6.3a, F6.4, F6.5, F6.6, F6.7, F6.8, F6.9, F8.1, F8.2, SF1.1a, SF1.1b, SF2.1, SF3.1.	Yes
F0	Introduction	Introduction	F0.5	F0.5	Are there any parts of your direct operations or supply chain that are not included in your disclosure?	F0.5a	Yes
F0	Introduction	Introduction	F0.5a	F0.5a	Identify the parts of your direct operations not included in your disclosure	F0.5	Yes
F0	Introduction	Introduction	F-MM0.6/F-CO0.6	F-MM0.6/F-CO0.6	Select the option that best describes the reporting boundary for which biodiversity-related issues are being reported?		No
F0	Introduction	Introduction	F-MM0.7/F-CO0.7	F-MM0.7/F-CO0.7	Please report your exclusions and describe their potential for biodiversity-related risk.	F-MM0.7a/F-CO0.7a	No

Module no.	Module	Section	2021 Question no.	2020 Question(s) no.	2021 question	Linked questions	Minimum version
F0	Introduction	Introduction	F-MM0.7a/F-CO0.7a	F-MM0.7a/F-CO0.7a	Please report your exclusions and describe their potential for biodiversity-related risk.	F-MM0.7/F-CO0.7	No
<b>F1 Current state</b>							
F1	Current State	Dependence	F1.1	F1.1	How does your organization produce, use, or sell your disclosed commodity(ies)?	F0.4, F1.5b, F1.4, F3.2a, F6.5	Yes
F1	Current State	Dependence	F1.2	F1.2	Indicate the percentage of your organization's revenue that was dependent on your disclosed forest risk commodity(ies) in the reporting year.	F0.4	No
F1	Current State	Measurement	F1.3	F1.3	Provide details on the land area you control and/or manage that is used for the production of your disclosed commodity(ies)?	F0.4	Yes
F1	Current State	Measurement	F1.4	F1.4	Provide details on the land you control and/or manage that was not used for the production of your disclosed commodity(ies) in the reporting year?	F0.4	No
F1	Current State	Measurement	F1.5	F1.5	Does your organization collect production and/or consumption data for your disclosed commodity(ies)?	F0.4, F1.5a, F1.5b, F1.5c, F1.5d	Yes
F1	Current State	Measurement	F1.5a	F1.5a	Disclose your production and/or consumption data.	F1.5	Yes
F1	Current State	Measurement	F1.5b	F1.5b	For your disclosed commodity(ies), indicate the percentage of the production/consumption volume sourced by national and/or sub-national jurisdiction of origin.	F0.4, F1.1, F1.5	Yes
F1	Current State	Measurement	F1.5c	F1.5c	Why is your organization not disclosing production and/or consumption data for your disclosed commodity(ies)?	F1.5	Yes
F1	Current State	Measurement	F1.5d	F1.5d	Why is production and/or consumption data not available for your disclosed commodity(ies)?	F1.5	Yes
F1	Current State	Measurement	F1.5e	New question	How does your organisation produce or consume biofuel derived from palm oil?	F0.4	Yes
F1	Current State	Detrimental impacts	F1.6	F1.6	Has your organization experienced any detrimental forests-related impacts?	F0.3, F1.6a	No
F1	Current State	Detrimental impacts	F1.6a	F1.6a	Describe the forests-related detrimental impacts experienced by your organization, your response, and the total financial impact.	F0.4, F1.6	No
<b>F2 Procedures</b>							
F2	Procedures	Risk assessment	F2.1	F2.1	Does your organization undertake a forests-related risk assessment?	F2.1a, F2.1b, F2.1c, F2.1d	Yes
F2	Procedures	Risk assessment	F2.1a	F2.1a	Select the options that best describe your procedures for identifying and assessing forests-related risks.	F0.4, F2.1	No
F2	Procedures	Risk assessment	F2.1b	F2.1b	Which of the following issues are considered in your organization's forests-related risk assessment(s)?	F2.1	No

Module no.	Module	Section	2021 Question no.	2020 Question(s) no.	2021 question	Linked questions	Minimum version
F2	Procedures	Risk assessment	F2.1c	F2.1c	Which of the following stakeholders are considered in your organization's forests-related risk assessments?	F2.1	No
F2	Procedures	Risk assessment	F2.1d	F2.1d	Why does your organization not undertake a forests-related risk assessment?	F0.4, F2.1	Yes
<b>F3 Risks and opportunities</b>							
F3	Risks and opportunities	Risks	F3.1	F3.1	Have you identified any inherent forests-related risks with the potential to have a substantive financial or strategic impact on your business?	F0.4, F3.1b, F3.1c	Yes
F3	Risks and opportunities	Risks	F3.1a	F3.1a	How does your organization define substantive financial or strategic impact on your business?		No
F3	Risks and opportunities	Risks	F3.1b	F3.1b	For your disclosed forest risk commodity(ies), provide details of risks identified with the potential to have a substantive financial or strategic impact on your business, and your response to those risks.	F0.3, F0.4, F3.1	Yes
F3	Risks and opportunities	Risks	F3.1c	F3.1c	Why does your organization not consider itself to be exposed to forests-related risks with the potential to have a substantive financial or strategic impact?	F3.1	Yes
F3	Risks and opportunities	Opportunities	F3.2	F3.2	Have you identified any forests-related opportunities with the potential to have a substantive financial or strategic impact on your business?	F0.4, F3.2a, F3.2b	Yes
F3	Risks and opportunities	Opportunities	F3.2a	F3.2a	For your selected forest risk commodity(ies), provide details of the identified opportunities with the potential to have a substantive financial or strategic impact on your business.	F0.3, F1.1, F3.2	Yes
F3	Risks and opportunities	Opportunities	F3.2b	F3.2b	Why does your organization not consider itself to have forests-related opportunities?	F3.2	Yes
<b>F4 Governance</b>							
F4	Governance	Board oversight	F4.1	F4.1	Is there board-level oversight of forests-related issues within your organization?	F4.1a, F4.1b, F4.1c	No
F4	Governance	Board oversight	F4.1a	F4.1a	Identify the position(s) of the individual(s) (do not include any names) on the board with responsibility for forests-related issues.	F4.1	No
F4	Governance	Board oversight	F4.1b	F4.1b	Provide further details on the board's oversight of forests-related issues.	F4.1	No
F4	Governance	Board oversight	F4.1c	F4.1c	Why is there no board-level oversight of forests-related issues and what are your plans to change this in the future?	F4.1	No
F4	Governance	Management responsibility	F4.2	F4.2	Provide the highest management-level position(s) or committee(s) with responsibility for forests-related issues (do not include the names of individuals).		Yes
F4	Governance	Employee incentives	F4.3	F4.3	Do you provide incentives to C-suite employees or board members for the management of forests-related issues?	F4.3a	No
F4	Governance	Employee incentives	F4.3a	F4.3a	What incentives are provided to C-Suite employees or board members for the management of forests-related issues (do not include the names of individuals)?	F4.3	No
F4	Governance	Reporting	F4.4	F4.4	Did your organization include information about its response to forests-related risks in its most recent mainstream financial report?		No
F4	Governance	Policy	F4.5	F4.5	Does your organization have a policy that includes forests-related issues?	F4.5a, F4.5b	Yes
F4	Governance	Policy	F4.5a	F4.5a	Select the options to describe the scope and content of your policy.	F4.5	Yes
F4	Governance	Policy	F4.5b	F4.5b	Do you have commodity specific sustainability policy(ies)? If yes, select the options that best describe their scope and content.	F0.4, F4.5	Yes



Module no.	Module	Section	2021 Question no.	2020 Question(s) no.	2021 question	Linked questions	Minimum version
F4	Governance	Public commitments	F4.6	F4.6	Has your organization made a public commitment to reduce or remove deforestation and/or forest degradation from its direct operations and/or supply chain?	F4.6a, F4.6b	Yes
F4	Governance	Public commitments	F4.6a	F4.6a	Has your organization endorsed any of the following initiatives as part of its public commitment to reduce or remove deforestation and/or forest degradation?	F4.6	No
F4	Governance	Public commitments	F4.6b	F4.6b	Provide details on your public commitment(s), including the description of specific criteria, coverage, and actions.	F4.6, F6.1a	Yes
<b>F5 Business strategy</b>							
F5	Business strategy	Strategic plan	F5.1	F5.1	Are forests-related issues integrated into any aspects of your long-term strategic business plan, and if so how?		Yes
<b>F6 Implementation</b>							
F6	Implementation	Targets	F6.1	F6.1	Did you have any timebound and quantifiable targets for increasing sustainable production and/or consumption of your disclosed commodity(ies) that were active during the reporting year?	F6.1a, F6.1b	Yes
F6	Implementation	Targets	F6.1a	F6.1a	Provide details of your timebound and quantifiable target(s) for increasing sustainable production and/or consumption of the disclosed commodity(ies), and progress made.	F0.4, F6.1, F4.6b	Yes
F6	Implementation	Targets	F6.1b	F6.1b	Why do you not have target(s) for increasing sustainable production and/or consumption of your disclosed commodity(ies) and what are your plans to develop these in the future?	F0.4, F6.1	Yes
F6	Implementation	Traceability	F6.2	F6.2	Do you have traceability system(s) in place to track and monitor the origin of your disclosed commodity(ies)?	F0.4, F6.3a, F6.3b	Yes
F6	Implementation	Traceability	F6.2a	F6.2a	Provide details on the level of traceability your organization has for its disclosed commodity(ies).	F6.3	Yes
F6	Implementation	Traceability	F6.2b	F6.2b	Why do you not have system(s) in place to track and monitor the origin of your disclosed commodity(ies) and what are your plans to develop these in the future?	F6.3	Yes
F6	Implementation	Certification	F6.3	F6.3	Have you adopted any third-party certification scheme(s) for your disclosed commodity(ies)?	F0.4	Yes
F6	Implementation	Certification	F6.3a	F6.3	Provide a detailed breakdown of the volume and percentage of your production and/or consumption by certification scheme.	F0.4, F6.3	Yes
F6	Implementation	Control systems	F6.4	F6.4	For your disclosed commodity(ies), do you have a system to control, monitor, or verify compliance with no conversion and/or no deforestation commitments?	F0.4, F6.4a	No
F6	Implementation	Control systems	F6.4a	F6.4a	Provide details on the system, the approaches used to monitor compliance, the quantitative progress, and the non-compliance protocols, to implement your no conversion and/or deforestation commitment(s).	F6.4	No
F6	Implementation	Brazilian Forest Code	F6.5	F6.5	For your disclosed commodity(ies), indicate if you collect data regarding your own compliance and/or the compliance of your suppliers with the Brazilian Forest Code.	F0.4, F1.1, F1.5a, F1.5b	Yes
F6	Implementation	Brazilian Forest Code	F6.5a	F6.5a	For your disclosed commodity(ies), indicate which Key Performance Indicators (KPIs) you use to measure your own compliance with the Brazilian Forest Code and your performance against these indicator(s).	F6.5	Yes
F6	Implementation	Brazilian Forest Code	F6.5b	F6.5b	For your disclosed commodity(ies), indicate which Key Performance Indicators (KPIs) you use to measure the compliance of your suppliers with the Brazilian Forest Code and their performance against these indicator(s).	F6.5	Yes

Module no.	Module	Section	2021 Question no.	2020 Question(s) no.	2021 question	Linked questions	Minimum version
F6	Implementation	Legal compliance	F6.6	F6.6	For your disclosed commodity(ies), indicate if you assess your own compliance and/or the compliance of your suppliers with forest regulations and/or mandatory standards.	F0.4, F6.6a, F1.1	No
F6	Implementation	Legal compliance	F6.6a	F6.6a	For your disclosed commodity(ies), indicate how you ensure legal compliance with forest regulations and/or mandatory standards.	F6.6	No
F6	Implementation	Engagement	F6.7	F6.7	Are you working with smallholders to support good agricultural practices and reduce deforestation and/or conversion of natural ecosystems?	F0.4	No
F6	Implementation	Engagement	F6.8	F6.8	Are you working with your direct suppliers to support and improve their capacity to comply with your forests-related policies, commitments, and other requirements?	F0.4	Yes
F6	Implementation	Engagement	F6.9	F6.9	Are you working beyond your first-tier supplier(s) to manage and mitigate deforestation risks?	F0.4	No
F6	Implementation	Engagement	F6.10	F6.10	Do you participate in external activities and/or initiatives to promote the implementation of your forests-related policies and commitments?	F0.4	Yes
F6	Implementation	Ecosystem restoration	F6.11	F6.11	Is your organization supporting or implementing project(s) focused on ecosystem restoration and protection?	F6.11a	No
F6	Implementation	Ecosystem restoration	F6.11a	F6.11a	Provide details on your project(s), including the extent, duration, and monitoring frequency. Please specify any measured outcome(s).	F6.11	No
<b>F7 Verification</b>							
F7	Verification	Verification	F7.1	F7.1	Do you verify any forests information reported in your CDP disclosure?	F7.1a	No
F7	Verification	Verification	F7.1a	F7.1a	Which data points within your CDP disclosure have been verified, and which standards were used?	F7.1	No
<b>F8 Barriers and challenges</b>							
F8	Barriers and challenges	Barriers and challenges	F8.1	F8.1	Describe the key barriers or challenges to avoiding forests-related risks in your direct operations or in other parts of your value chain.	F0.4	Yes
F8	Barriers and challenges	Barriers and challenges	F8.2	F8.2	Describe the main measures that would improve your organization's ability to manage forests-related risks.	F0.4	Yes
<b>F9 – F16 (metals &amp; mining and coal sectors only)</b>							
<a href="#">Refer to questionnaire for details</a>							No
<b>F17 Signoff</b>							
F17	Signoff	Signoff	F17.1	F17.1	Provide the following information for the person that has signed off (approved) your CDP forests response		Yes
<b>SF Supply chain</b>							
SF	Supply chain	Supply chain introduction	SF0.1	SF0.1	What is your organization's annual revenue for the reporting period?	F0.3	Yes
SF	Supply chain	Supply chain introduction	SF0.2	SF0.2	Do you have an ISIN for your organization that you are willing to share with CDP?	SF0.2a	Yes
SF	Supply chain	Supply chain introduction	SF0.2a	SF0.2a	Please share your ISIN in the table below.	SF0.2	Yes
SF	Supply chain	Certified volume sold	SF1.1	SF1.1	On F6.4 you were asked 'Do you specify any third-party certification schemes for your disclosed commodity(ies)? Indicate the volume and percentage of your production and/or consumption covered'. Can you also indicate, for each of your disclosed commodity(ies), the percentage of certified volume sold to each requesting CDP supply chain member?	SF1.1a, SF1.1b	Yes

Module no.	Module	Section	2021 Question no.	2020 Question(s) no.	2021 question	Linked questions	Minimum version
SF	Supply chain	Certified volume sold	SF1.1a	SF1.1a	For each of your requesting CDP supply chain members, indicate the percentage of certified volume sold per disclosed commodity(ies).	F0.4, SF1.1	Yes
SF	Supply chain	Certified volume sold	SF1.1b	SF1.1b	Why can you not indicate the percentage of certified volume sold to each of your requesting members? Describe any future plans for adopting and communicating levels of certification to requesting CDP supply chain members.	F0.4, SF1.1	Yes
SF	Supply chain	Collaborative opportunities	SF2.1	SF2.1	Please propose any mutually beneficial forests-related projects you could collaborate on with specific CDP supply chain members.	F0.4	Yes
SF	Supply chain	Collaborative opportunities	SF2.2	SF2.2	Have requests or initiatives by CDP supply chain members prompted your organization to take organizational-level action to reduce or remove deforestation/forest degradation from your operations or your supply chain?	SF2.2a	Yes
SF	Supply chain	Collaborative opportunities	SF2.2a	SF2.2a	Specify the requesting CDP supply chain member(s) that have driven organizational-level action to reduce or remove deforestation/forest degradation from your operations or your supply chain and provide details on how.	SF2.2	Yes
SF	Supply chain	Emissions	SF3.1	SF3.1	For your disclosed commodities, do you estimate the GHG emission reductions and/or removals from land use and land use change that have occurred in your direct operations and/or supply chain?	F0.4, SF3.1a	Yes
SF	Supply chain	Emissions	SF3.1a	SF3.1a	For your disclosed commodity(ies), provide details on the actions implemented in your direct operations and/or supply chain that have resulted in a reduction of GHG emissions and/or enhancement in removals.	SF3.1	Yes