

Food, Beverage and Tobacco

Introduction to the module

These questions are for companies producing agricultural, food, beverage and tobacco products. Other companies who feel that this module is relevant for them can choose to complete it voluntarily. This module should be completed alongside the core climate change questionnaire. The questions have been developed based on extensive consultation with FBT companies, investor organizations and other stakeholders including NGOs and academic institutions.

Please see the guidance for detailed information about the definitions included in this module and how to answer the questions on the following activities:

FBT1	Agriculture
FBT2	Processing and manufacturing
FBT3	Distribution
FBT4	Consumption

The core climate change questionnaire contains a number of questions that are of particular relevance for FBT sector companies. This includes:

- Question CC3.3 on emission reduction activities
- Question CC5 on climate change risks
- Question CC6 on climate change opportunities
- Question CC7.2 on standards, protocols or methodologies used to collect activity data
- Question CC8.2 on Scope 1 emissions
- Question CC8.3a on Scope 2 emissions
- Question CC14.1 on Scope 3 emissions

FBT companies are encouraged to respond fully to these questions within the climate change questionnaire, while making reference to the specific activities covered in this sector module where appropriate (agriculture, processing, distribution and consumption).

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FBT1 Agriculture

FBT1.1 Are agricultural activities, whether in your direct operations or elsewhere in your value chain, relevant to your climate change disclosure?

If no: FBT1.1a Please explain why agricultural activities are not relevant to your climate change disclosure

If yes: FBT1.2 Are the agricultural activities that you have identified as relevant undertaken on your own farm(s), elsewhere in your value chain, or both?

Own farm(s) pathway

FBT1.3 Do you account for greenhouse gas emissions from agricultural activities undertaken on your own farm(s) as part of the global gross Scope 1 emissions figure reported in CC8.2, and/or the Scope 2 figure reported in CC8.3a of the core climate change questionnaire?

If yes or partially is selected in FBT1.3:

FBT1.3a Please select the form(s) in which you wish to report the greenhouse gas emissions produced by agricultural activities (agricultural emissions) undertaken on your own farm(s)

- Total agricultural emissions separated by Scope 1 and 2
- Agricultural emissions disaggregated by category (advised by the GHG Protocol)

If 'Total agricultural emissions' is ticked:

FBT1.3b Please report your total agricultural emissions produced on your own farm(s) and identify any exclusions in the table below

Scope	Agricultural emissions (metric tonnes CO ₂ e)	Methodology	Exclusions	Explanation	Comment
Scope 1					
Scope 2					

If 'Agricultural emissions disaggregated by category' is ticked:

When responding to the FBT module, companies are only required to provide one Scope 2 figure. Please use the 'Comment' field in all FBT questions where Scope 2 emissions are required to disclose whether you have used a location-based or market-based figure.

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FBT 1.3c Please report your agricultural emissions produced on your own farm(s), disaggregated by category, and identify any exclusions in the table below

Emissions category	Agricultural emissions (metric tonnes CO ₂ e)	Methodology	Exclusions	Explanation	Comment
Non-mechanical (Scope 1)					
Land use change (Scope 1)					
Mechanical (Scope 1)					
Purchased energy (Scope 2)					

If no is selected in FBT1.3:

FBT1.3d Please explain why you do not account for greenhouse gas emissions from agricultural activities undertaken on your own farm(s), and describe any plans for the collection of this data in the future

FBT1.4 Do you implement agricultural management practices on your own farm(s) with a climate change mitigation and/or adaptation benefit?

If "yes" is selected in FBT1.4, answer FBT1.4a and FBT1.4b:

FBT1.4a Please identify agricultural management practices undertaken on your own farm(s) with a climate change mitigation and/or adaptation benefit. Complete the table

Activity ID	Agricultural management practice	Description of agricultural management practice	Climate change related benefit	Comment

FBT1.4b Does your implementation of these agricultural management practices have other impacts? Complete the table

Activity ID	Impact on yield	Impact on cost	Impact on soil quality	Impact on biodiversity	Impact on water	Other impact	Description of impacts	Comment

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FBT1.4c Do you have any plans to implement agricultural management practices in the future?

If yes: FBT1.4d Please detail your plans to implement agricultural management practices in the future

FBT1.5 Is biogenic carbon pertaining to your own farm(s) relevant to your climate change disclosure?

If yes: FBT1.5a Please report biogenic carbon data pertaining to your own farm(s) in the table below

CO ₂ flux	Emissions/Removals	Methodology	Exclusions	Explanation	Comment
CO ₂ emissions from land use management					
CO ₂ removals from land use management					
Sequestration during land use change					
CO ₂ emissions from biofuel combustion					

Value chain pathway

FBT1.2a *This question only appears if "Elsewhere in value chain" is selected in FBT1.2:*
Please explain why agricultural emissions from your own farms are not relevant

FBT1.6 Do you account for greenhouse gas emissions from agricultural activities in your value chain as part of the Scope 3 category "Purchased goods and services" reported in CC14.1 of the core climate change questionnaire?

If yes or partially:

FBT1.6a Please report these agricultural emissions from your value chain and identify any exclusions in the table below

Scope	Agricultural emissions (% of the emissions reported in the category "Purchased goods and services")	Exclusions	Explanation	Comment
Scope 3				

If no: FBT1.6b Please explain why you do not account for greenhouse gas emissions from agricultural activities in your value chain as part of the Scope 3 category "Purchased goods and services" reported in CC14.1 of the core climate change questionnaire

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FBT1.7 Do you encourage your agricultural suppliers to undertake any agricultural management practices with a climate change mitigation and/or adaptation benefit?

If "yes" is selected in FBT1.7, answer FBT1.7a and FBT1.7b:

FBT1.7a Please identify agricultural management practices with a climate change mitigation and/or adaptation benefit that you encourage your suppliers to implement. Complete the table

Activity ID	Agricultural management practice	Description of agricultural management practice	Your role in the implementation of this practice	Explanation of how you encourage implementation	Climate change related benefit	Comment

FBT1.7b Does the implementation of these agricultural management practices in your value chain have other impacts? Complete the table

Activity ID	Impact on yield	Impact on cost	Impact on soil quality	Impact on biodiversity	Impact on water	Other impact	Description of impacts	Comment

FBT1.7c Do you have any plans to engage with your suppliers on their implementation of agricultural management practices?

If yes: **FBT1.7d** Please detail these plans to engage with your suppliers on their implementation of agricultural management practices

FBT2 Processing and manufacturing

FBT2.1 Are processing activities, whether in your direct operations or elsewhere in your value chain, relevant to your climate change disclosure?

If no: **FBT2.1a** Please explain why processing activities are not relevant to your climate change disclosure

If yes: **FBT2.2** Are the processing activities that you have identified as relevant undertaken in your direct operations, elsewhere in your value chain, or both?

Direct operations pathway

FBT2.3 Do you account for emissions from processing activities in your direct operations as part of the global gross Scope 1 emissions figure reported in CC8.2 and/or the Scope 2 figure reported in CC8.3a of the core climate change questionnaire?

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If yes: FBT2.3a Please report these emissions from processing activities in your direct operations and identify any exclusions in the table below

Scope	Emissions from processing activities (metric tonnes CO ₂ e)	Exclusions	Explanation	Comment
Scope 1				
Scope 2				

If no: FBT2.3b Please explain why you do not account for emissions from processing activities in your direct operations, and describe any plans for the collection of this data in the future

Value chain pathway

FBT2.2a *This question only appears if "Elsewhere in value chain" is selected in FBT2.2*
Please explain why emissions from processing activities in your direct operations are not relevant

FBT2.4 Do you account for emissions from processing activities in your value chain as part of the Scope 3 category "Purchased goods and services" and/or "Processing of sold products" reported in CC14.1 of the core climate change questionnaire?

FBT3 Distribution

FBT3.1 Are distribution activities, whether in your direct operations or elsewhere in value chain, relevant to your climate change disclosure?

If no: FBT3.1a Please explain why distribution activities are not relevant to your climate change disclosure

If yes: FBT3.2 Are the distribution activities that you have identified as relevant undertaken in your direct operations, elsewhere in your value chain, or both?

Direct operations pathway

FBT3.3 Do you account for emissions from distribution activities in your direct operations as part of the global gross Scope 1 emissions figure reported in CC8.2 and/or the Scope 2 figure reported in CC8.3a of the core climate change questionnaire?

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If yes: FBT3.3a Please report these emissions from distribution activities in your direct operations and identify any exclusions in the table below

Scope	Emissions from distribution activities (metric tonnes CO ₂ e)	Exclusions	Explanation	Comment
Scope 1				
Scope 2				

If no: FBT3.3b Please explain why you do not account for emissions from distribution activities in your direct operations, and describe any plans for the collection of this data in the future

Value chain pathway

FBT3.2a *This question only appears if "Elsewhere in value chain" is selected in FBT3.2*
Please explain why emissions from distribution activities in your direct operations are not relevant

FBT3.4 Do you account for emissions from distribution activities in your value chain as part of the Scope 3 category "Upstream transportation and distribution" and/or "Downstream transportation and distribution" in CC14.1 of the core climate change questionnaire?

FBT4 Consumption

FBT4.1 Are emissions from the consumption of your products relevant to your climate change disclosure?

If yes: FBT4.1a Do you account for emissions from the consumption of your products as part of the Scope 3 category "Use of sold products" and or "End of life treatment of sold products" in CC14.1 of the core climate change questionnaire?

If no: FBT4.1b Please explain why emissions from the consumption of your products are not relevant to your climate change disclosure