
CDP Question Changes and Map: 2018 to 2019

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. Following the extensive changes in 2018, CDP has stabilized existing questionnaires for 2019 as much as possible.

This document includes two tables:

- ▼ The first indicates where 2019 questions differ from the 2018 questionnaire, due to a minor change, modification or a development.
- ▼ The second sets out the structure of the 2019 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 2019 questionnaires, including sector questions and the reporting guidance can be viewed at <http://www.cdp.net/en/guidance>.

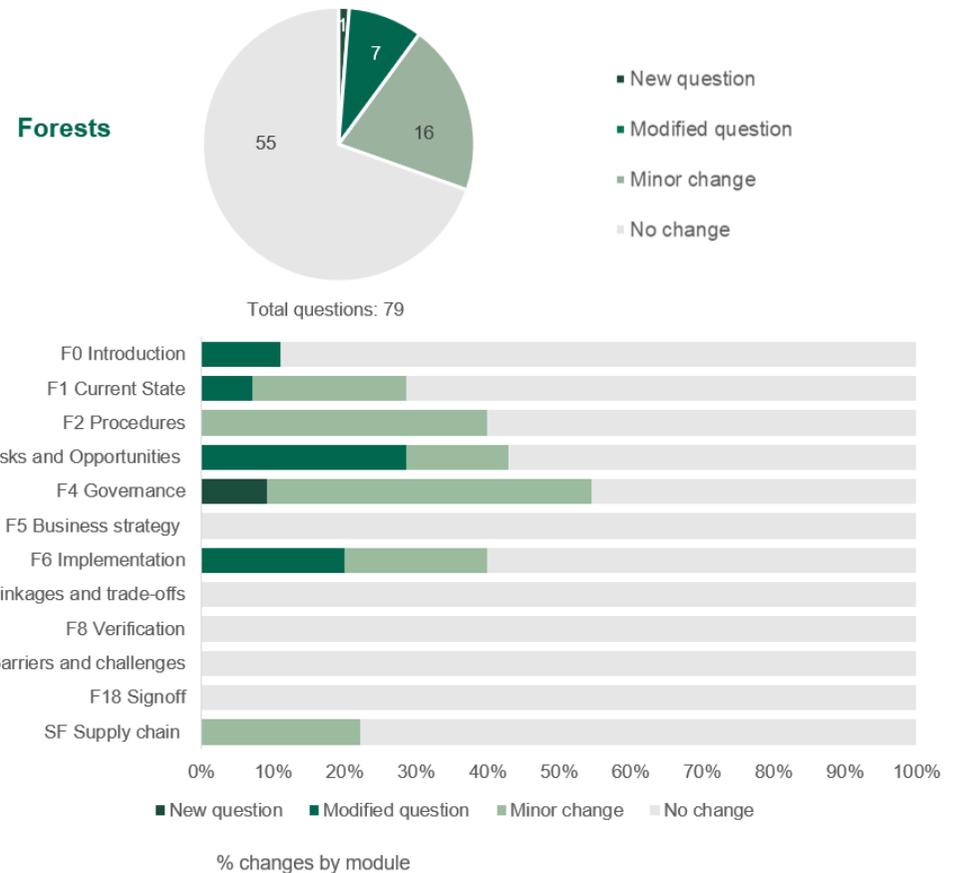
Summary of 2019 changes to the general questionnaire

90% of the questions in the 2019 forests questionnaire have either no change or minor changes. Seven of the questions are modified from their 2018 counterparts. There is one new question in the Governance module. Definitions on key terms have been revised/included.

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

Summary of 2019 changes to sector-specific questions

New sector questions for the metals & mining (MM) and coal (CO) sectors have been included.



2019 Changes: forests

2. 2018 to 2019 changes

This table indicates where the questionnaire has been revised/developed based on the 2018 questionnaire. (Note: revisions to character limits are not listed here)

Question no.	Question text	Revisions from 2018	Details and rationale for revisions
F0 Introduction			
F0.4	Select the stage(s) of the value chain which best represents your organization's area of operation pertaining to forest risk commodities.	Modified question <ul style="list-style-type: none"> Column 1 	<ul style="list-style-type: none"> New column: '<i>Forest risk commodity</i>' to provide more clarity around their reporting as it will allow companies to state the stages of the value chain per commodity.
F-MM0.8/ F-CO0.8	Select the option that best describes the reporting boundary for which biodiversity-related issues are being reported?	New sector question	<ul style="list-style-type: none"> New sector question: Metals & mining and coal sectors only
F-MM0.9/ F-CO0.9	Within your reporting boundary, are there any geographical areas, business units or mining projects excluded from your disclosure?	New sector question	<ul style="list-style-type: none"> New sector question: Metals & mining and coal sectors only
F-MM0.9a/ F-CO0.9a	Please report your exclusions and describe their potential for biodiversity-related risk.	New sector question	<ul style="list-style-type: none"> New sector question: Metals & mining and coal sectors only
F1 Current state			
F1.1	How does your organization produce, use, or sell your disclosed commodity(ies)?	Minor change <ul style="list-style-type: none"> Column 5 	<ul style="list-style-type: none"> Removed drop-down option: '<i>Other, please specify</i>' to ensure data quality and consistency.
F1.1a	Indicate from which State/region(s) and municipality(ies) your disclosed commodity(ies) originate.	Modified question Modified guidance	<ul style="list-style-type: none"> Removed column: '<i>Activity</i>' for simplification and to reduce reporting effort. Modified guidance: Reporting guidance for column 4 has been clarified to reduce reporting effort.
F1.5a	Disclose your production and/or consumption data.	Minor change <ul style="list-style-type: none"> Column 2 	<ul style="list-style-type: none"> Removed drop-down option: '<i>Production and consumption data</i>' to improve data quality and disclosure experience.
F1.7a	Describe the forests-related detrimental impacts experienced by your organization, your response, and the total financial impact.	Minor change <ul style="list-style-type: none"> Column 6 	<ul style="list-style-type: none"> New drop-down options: '<i>Establishment of new no-deforestation/no-conversion commitments</i>' and '<i>Forests/ecosystem restoration, remediation, and/or compensation</i>' to reflect alignment with AFi.¹ Rewording: '<i>More ambitious forests-related commitments</i>' to '<i>Amendment of existing forests-related commitments</i>' to provide more clarity.
F2 Procedures			
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"> Column 7 	<ul style="list-style-type: none"> New drop-down option: '<i>Jurisdictional/landscape assessment method or tool</i>' to account for initiatives implemented at the jurisdictional level and to reflect alignment with AFi.
F2.1b	Which of the following issues are considered in your organization's forests-related risk assessment(s)?	Minor change <ul style="list-style-type: none"> Column 1 	<ul style="list-style-type: none"> New drop-down option: '<i>Impact on water security</i>' to reflect the need to assess risks holistically.
F3 Risks and opportunities			

¹ The [Accountability Framework initiative \(AFi\)](#) provides a set of principles and guidelines designed to establish common definitions, norms, and best practices to help companies set, implement, monitor, and report on responsible supply chain commitments.

Question no.	Question text	Revisions from 2018	Details and rationale for revisions
F3.1	Have you identified any inherent forests-related risks with the potential to have a substantive financial or strategic impact on your business?	Minor change <ul style="list-style-type: none"> Column 2 	<ul style="list-style-type: none"> Rewording: Column header changed to <i>'Risk identified?'</i> and the drop-down options have been simplified to a <i>'Yes'</i> and <i>'No'</i> to improve disclosure experience.
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.	Modified question <ul style="list-style-type: none"> Columns 11-14 	<ul style="list-style-type: none"> New columns: <i>'Are you able to provide a potential financial impact figure?'</i>, <i>'Potential financial impact – minimum (currency)'</i>, <i>'Potential financial impact – maximum (currency)'</i> to enable companies to report a single estimate, a range or no financial impact figure. Rewording: Column header changed to <i>'Potential financial impact figure (currency)'</i>
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.	Modified question <ul style="list-style-type: none"> Column 4 & columns 10-13 	<ul style="list-style-type: none"> New drop-down option: <i>'Sustainable agricultural intensification'</i> to enable companies to select and report the opportunities related to this agricultural practice. Rewording: <i>'Increased efficiency of production and/or distribution processes'</i> to <i>'Increased efficiency of manufacturing and/or distribution processes'</i> to provide more clarity. New columns: <i>'Are you able to provide a potential financial impact figure?'</i>, <i>'Potential financial impact – minimum (currency)'</i>, <i>'Potential financial impact – maximum (currency)'</i> to enable companies to report a single estimate, a range or no financial impact figure. Rewording: Column header changed to <i>'Potential financial impact figure (currency)'</i>
F4 Governance			
F4.1a	Select the options to describe the scope and content of your policy.	Minor change <ul style="list-style-type: none"> Column 2 	<ul style="list-style-type: none"> Rewording: <i>'Commitment to avoiding deforestation and forest degradation'</i> to <i>'Commitment to eliminate deforestation and/or conversion'</i> and <i>'Commitment to eliminate forests degradation'</i> to improve disclosure experience, data quality, and to reflect alignment with AFI.
F4.1b	Do you have commodity specific sustainability policy(ies)? If yes, select the options that best describe their scope and content.	Minor change <ul style="list-style-type: none"> Column 4 	<ul style="list-style-type: none"> Rewording: <i>'Commitment to avoiding deforestation and forest degradation'</i> to <i>'Commitment to eliminate deforestation and/or conversion'</i> and <i>'Commitment to eliminate forests degradation'</i> to improve disclosure experience, data quality, and to reflect alignment with AFI.
F4.2a	Identify the position(s) of the individual(s) (do not include any names) on the board with responsibility for forests-related issues.	Minor change <ul style="list-style-type: none"> Column 1 	<ul style="list-style-type: none"> New drop-down option: <i>'Board-level committee'</i>. Removed drop-down option: <i>'Board/Executive board'</i>. Rewording: Question text changed to include <i>'(do not include any names)'</i>.
F4.3	Provide the highest management-level position(s) or committee(s) with responsibility for forests-related issues (do not include the names of individuals).	Minor change	<ul style="list-style-type: none"> Rewording: <i>'Below board level'</i> removed and <i>'(do not include the names of individuals)'</i> added to question text.
F4.4a	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)?	Minor change	<ul style="list-style-type: none"> Rewording: Question text changed to include <i>'(do not include names of individuals)'</i>.
F4.5	Did your organization include information about its response to forests-related risks in its most recent mainstream financial report?	New question	<ul style="list-style-type: none"> New question: CDP data users wish to understand whether a company includes, or plans to include, forests-related information in its mainstream financial reports.
F5 Business strategy			
F 5.1	Are forests-related issues integrated into any aspects of your long-term strategic business plan, and if so how?	Modified guidance	<ul style="list-style-type: none"> Rewording: The reporting guidance has been corrected to include the word <i>'supply chain'</i>. This will ensure companies have a holistic long-term strategic business plan that includes both direct operations and their supply chain.
F6 Implementation			

Question no.	Question text	Revisions from 2018	Details and rationale for revisions
F6.1a	Has your organization endorsed any of the following initiatives as part of its public commitment to reduce or remove deforestation and/or forest degradation?	Minor change	<ul style="list-style-type: none"> New drop-down options: '<i>Cerrado Manifesto</i>', '<i>Soy Moratorium</i>' and '<i>Cattle Agreement (TAC)</i>' to enable companies to select public commitments specific to reducing deforestation from cattle and soy supply chains.
F6.1b	Provide details on your public commitment(s), including the description of specific criteria, coverage, and actions.	Modified question <ul style="list-style-type: none"> Column 2 & Column 5 	<ul style="list-style-type: none"> Rewording: '<i>Zero gross deforestation and forest degradation</i>' and '<i>Zero net deforestation and forest degradation</i>' to '<i>Zero gross deforestation</i>', '<i>Zero net deforestation</i>' and '<i>No forest degradation</i>' to improve disclosure experience and data quality. New column: '<i>Cutoff date</i>' to improve disclosure experience, data quality, and to reflect alignment with AFI. This data was previously requested in the '<i>Please explain</i>' column.
F6.3a	Provide details on the level of traceability your organization has for your disclosed commodity(ies).	Minor change Modified guidance <ul style="list-style-type: none"> Column 3 	<ul style="list-style-type: none"> New drop-down options: '<i>Breeding farm</i>', '<i>Rearing farm</i>' and '<i>Fattening farm</i>' to improve disclosure experience for disclosers of cattle products. New guidance: Reporting guidance on the traceability of cattle products was added to improve data quality.
F6.4	Do you specify any third-party certification schemes for your disclosed commodity(ies)? If yes, indicate the volume and percentage of your production and/or consumption covered.	Modified question <ul style="list-style-type: none"> Column 3 	<ul style="list-style-type: none"> New column: '<i>Certification coverage</i>' has been added to differentiate the production volume and consumption volume that is certified, this will improve data quality and facilitate data analysis.
F6.5	Do you specify any sustainable production/procurement standards for your disclosed commodity(ies), other than third-party certification? If yes, indicate the percentage of production/consumption covered and if you monitor supplier compliance with these standards.	Minor change <ul style="list-style-type: none"> Column 7 	<ul style="list-style-type: none"> Rewording: '<i>Auditing</i>' to '<i>First-party auditing</i>' and '<i>Second-party auditing</i>' to provide more clarity.
F6.6	Are you working with smallholders to encourage and support Reflect and drive best practices that aim to reduce or remove deforestation/forest degradation?	Modified question <ul style="list-style-type: none"> Column 3 	<ul style="list-style-type: none"> New column: '<i>Smallholders engagement approach</i>' This will improve disclosure experience and facilitate data analysis. This information was previously requested in the '<i>Please explain</i>' column.
F7 Linkages and trade-offs			
No change			
F8 Verification			
No change			
F9 Barriers and challenges			
No change			
F10 – F17 (Metals & mining and Coal sectors only)			
F-MM10.1/ F-CO10.1 to F-MM17.1a/ F-CO17.1a	Refer to questionnaire for details	New sector questions	<ul style="list-style-type: none"> Modules F10-F17 available for metals & mining and coal sectors only
F18 Signoff			
No change			
SF Supply chain			

Question no.	Question text	Revisions from 2018	Details and rationale for revisions
SF2.1	Please propose any mutually beneficial forests-related projects you could collaborate on with specific CDP supply chain members.	Minor change <ul style="list-style-type: none"> Column 4 	<ul style="list-style-type: none"> New drop-down option: <i>'Implementation of new techniques/technologies to ensure sustainable production'</i> was added to enable the disclose of projects that promote/upscale best agricultural practices.
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.	Minor change <ul style="list-style-type: none"> Column 3 	<ul style="list-style-type: none"> New drop-down option: <i>'Implementation of new techniques/technologies to ensure sustainable production'</i> was added to enable the disclose of projects that promote/upscale best agricultural practices.
Glossary			
Revised definitions	<ul style="list-style-type: none"> <i>'Deforestation', 'Forest', 'Natural habitat', 'Zero net deforestation', 'Verification', and 'Third-party verification'</i> have been revised to provide more clarity and to reflect alignment with AFi. 		
New definitions	<ul style="list-style-type: none"> <i>'Conversion', 'Conversion-free', 'Cutoff date', 'Natural forest', 'Plantation forest', 'Jurisdictional approach', 'Supply chain mapping', 'Due diligence', 'First-party auditing', 'Second-party auditing', and 'Monitoring'</i> were added to provide clarity and to reflect alignment with AFi. <i>'Breeding farm', 'Finishing farm', 'Rearing farm', 'Mainstream financial reports', and 'Sustainable agricultural intensification',</i> were added to provide clarity. 		
Reworded definitions	<ul style="list-style-type: none"> <i>'Consumption data', 'Consumption volume', 'Facility', 'Forests-related issues', 'Highest-level management', 'Production data', 'Production volume', 'Sustainable procurement standard', 'Sustainable production standard', and 'Target'</i> were reworded to provide clarity. 		

3. 2019 map

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

Module no.	Module	Section	Question no.	2019 question	Linked questions	Minimum version
F0 Introduction						
F0	Introduction	Introduction	F0.1	Give a general description of and introduction to your organization.		Yes
F0	Introduction	Introduction	F0.2	State the start and end date of the year for which you are reporting data.		Yes
F0	Introduction	Introduction	F0.3	Select the currency used for all financial information disclosed throughout your response.	F1.7a, F3.1b, F3.2a, SF0.1	Yes
F0	Introduction	Introduction	F0.4	Select the stage(s) of the value chain which best represents your organization's area of operation pertaining to forest risk commodities.	F6.5, F6.6, F6.7, F6.8	Yes
F0	Introduction	Introduction	F0.5	Do you produce, use, or sell materials or products that contain any of the forest risk commodities?	F1.1, F1.1a, F1.2, F1.3, F1.4, F1.5, F1.6, F1.7a, F2.1a, F2.1d, F3.1, F3.1b, F3.2, F4.1b, F6.2a, F6.2b, F6.3, F6.4, F6.5, F6.6, F6.7, F6.8, F6.9, F9.1, F9.2, SF1.1a, SF1.1b, SF2.1	Yes
F0	Introduction	Introduction	F0.6	Are there any parts of your direct operations not included in your disclosure?	F0.6a	Yes
F0	Introduction	Introduction	F0.6a	Identify the parts of your direct operations not included in your disclosure	F0.6	Yes
F0	Introduction	Introduction	F0.7	Are there any parts of your supply chain not included in your disclosure?	F0.7a	Yes
F0	Introduction	Introduction	F0.7a	Identify the parts of your supply chain not included in your disclosure.	F0.7	Yes
F0	Introduction	Introduction	F-MM0.8/F-CO0.8	Select the option that best describes the reporting boundary for which biodiversity-related issues are being reported?		No
F0	Introduction	Introduction	F-MM0.9/F-CO0.9	Please report your exclusions and describe their potential for biodiversity-related risk.	F-MM0.9a/F-CO0.9a	No
F0	Introduction	Introduction	F-MM0.9a/F-CO0.9a	Please report your exclusions and describe their potential for biodiversity-related risk.	F-MM0.9/F-CO0.9	No
F1 Current state						
F1	Current State	Dependence	F1.1	How does your organization produce, use, or sell your disclosed commodity(ies)?	F0.5, F1.1a, F1.4, F3.2a	Yes
F1	Current State	Dependence	F1.1a	Indicate from which State/region(s) and municipality(ies) your disclosed commodity(ies) originate	F0.5, F1.1	Yes

Module no.	Module	Section	Question no.	2019 question	Linked questions	Minimum version
F1	Current State	Dependence	F1.2	Indicate the percentage of your organization's revenue that was dependent on your disclosed forest risk commodity(ies) in the reporting year.	F0.5	No
F1	Current State	Measurement	F1.3	Do you own or manage land used for the production of your disclosed commodity(ies)?	F0.5	Yes
F1	Current State	Measurement	F1.4	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.	F0.5, F1.1, F1.4a, F1.4b	Yes
F1	Current State	Measurement	F1.4a	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).	F1.4	Yes
F1	Current State	Measurement	F1.4b	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).	F1.4	Yes
F1	Current State	Measurement	F1.5	Does your organization collect production and/or consumption data for your disclosed commodity(ies)?	F0.5, F1.5a, F1.5b, F1.5c	Yes
F1	Current State	Measurement	F1.5a	Disclose your production and/or consumption data.	F1.5	Yes
F1	Current State	Measurement	F1.5b	Why is your organization not disclosing production and/or consumption data for your disclosed commodity(ies)?	F1.5	Yes
F1	Current State	Measurement	F1.5c	Why is production and/or consumption data not available for your disclosed commodity(ies)?	F1.5	Yes
F1	Current State	Measurement	F1.6	Have you identified sufficient sources of sustainable materials to meet your current operational needs? If yes, what are you doing to ensure the security/continuity of this supply?	F0.5	Yes
F1	Current State	Detrimental impacts	F1.7	Has your organization experienced any detrimental forests-related impacts?	F0.3, F1.7a	Yes
F1	Current State	Detrimental impacts	F1.7a	Describe the forests-related detrimental impacts experienced by your organization, your response, and the total financial impact.	F0.5, F1.7	No
F2 Procedures						
F2	Procedures	Risk assessment	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	Select the options that best describe your procedures for identifying and assessing forests-related risks.	F0.5, F2.1	Yes
F2	Procedures	Risk assessment	F2.1b	Which of the following issues are considered in your organization's forests-related risk assessment(s)?	F2.1	No
F2	Procedures	Risk assessment	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	Why does your organization not undertake a forests-related risk assessment?	F0.5, F2.1	Yes
F3 Risks and opportunities						
F3	Risks and opportunities	Risks	F3.1	Have you identified any inherent forests-related risks with the potential to have a substantive financial or strategic impact on your business?	F0.5, F3.1b, F3.1c	Yes
F3	Risks and opportunities	Risks	F3.1a	How does your organization define substantive impact on your business?		No
F3	Risks and opportunities	Risks	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, F0.5, F3.1	Yes

Module no.	Module	Section	Question no.	2019 question	Linked questions	Minimum version
F3	Risks and opportunities	Risks	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	Have you identified any forests-related opportunities with the potential to have a substantive financial or strategic impact on your business?	F0.5, F3.2a, F3.2b	Yes
F3	Risks and opportunities	Opportunities	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	Why does your organization not consider itself to have forests-related opportunities?	F3.2	Yes
F4 Governance						
F4	Governance	Policy	F4.1	Does your organization have a policy that includes forests-related issues?	F4.1a, F4.1b	Yes
F4	Governance	Policy	F4.1a	Select the options to describe the scope and content of your policy.	F4.1	Yes
F4	Governance	Policy	F4.1b	Do you have commodity specific sustainability policy(ies)? If yes, select the options that best describe their scope and content.	F0.5, F4.1	Yes
F4	Governance	Board oversight	F4.2	Is there board-level oversight of forests-related issues within your organization?	F4.2a, F4.2b, F4.2c	Yes
F4	Governance	Board oversight	F4.2a	Identify the position(s) of the individual(s) (do not include any names) on the board with responsibility for forests-related issues.	F4.2	No
F4	Governance	Board oversight	F4.2b	Provide further details on the board's oversight of forests-related issues.	F4.2	No
F4	Governance	Board oversight	F4.2c	Why is there no board-level oversight of forests-related issues and what are your plans to change this in the future?	F4.2	Yes
F4	Governance	Management responsibility	F4.3	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	F4.4	Do you provide incentives to C-suite employees or board members for the management of forests-related issues?	F4.4a	Yes
F4	Governance	Employee incentives	F4.4a	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)?	F4.4	No
F4	Governance	Employee incentives	F4.5	Did your organization include information about its response to forests-related risks in its most recent mainstream financial report?		No
F5 Business strategy						
F5	Business strategy	Strategic plan	F5.1	Are forests-related issues integrated into any aspects of your long-term strategic business plan, and if so how?		Yes
F6 Implementation						
F6	Implementation	Commitments	F6.1	Has your organization made a public commitment to reduce or remove deforestation and/or forest degradation from its direct operations and/or supply chain?	F6.1a, F6.1b	Yes
F6	Implementation	Commitments	F6.1a	Has your organization endorsed any of the following initiatives as part of its public commitment to reduce or remove deforestation and/or forest degradation?	F6.1	Yes
F6	Implementation	Commitments	F6.1b	Provide details on your public commitment(s), including the description of specific criteria, coverage, and actions.	F6.1	Yes
F6	Implementation	Targets	F6.2	Did you have any quantified targets for increasing sustainable production and/or consumption of your disclosed commodity(ies) that were active during the reporting year?	F6.2a, F6.2b	Yes

Module no.	Module	Section	Question no.	2019 question	Linked questions	Minimum version
F6	Implementation	Targets	F6.2a	Provide details of your target(s) for increasing sustainable production and/or consumption of the disclosed commodity(ies), and progress made.	F0.5, F6.2	Yes
F6	Implementation	Targets	F6.2b	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?	F0.5, F6.2	Yes
F6	Implementation	Traceability	F6.3	Do you have traceability system(s) in place to track and monitor the origin of your disclosed commodity(ies)?	F0.5, F6.3a, F6.3b	Yes
F6	Implementation	Traceability	F6.3a	Provide details on the level of traceability your organization has for your disclosed commodity(ies).	F6.3	Yes
F6	Implementation	Traceability	F6.3b	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 and standards	F6.4	Do you specify any third-party certification schemes for your disclosed commodity(ies)? If yes, indicate the volume and percentage of your production and/or consumption covered.	F0.5	Yes
F6	Implementation	Certification and standards	F6.5	Do you specify any sustainable production/procurement standards for your disclosed commodity(ies), other than third-party certification? If yes, indicate the percentage of production/consumption covered and if you monitor supplier compliance with these standards.	F0.4, F0.5	No
F6	Implementation	Engagement	F6.6	Are you working with smallholders to encourage and support Reflect and drive best practices that aim to reduce or remove deforestation/forest degradation?	F0.4, F0.5	No
F6	Implementation	Engagement	F6.7	Are you working with your direct suppliers to support and improve their capacity to supply sustainable raw materials?	F0.4, F0.5	No
F6	Implementation	Engagement	F6.8	Are you working beyond your first-tier supplier(s) to manage and mitigate forests-related risks?	F0.4, F0.5	No
F6	Implementation	Engagement	F6.9	Do you participate in external initiatives or activities to further the implementation of your policies concerning the sustainability of your disclosed commodity(ies)?	F0.5	No
F6	Implementation	Biodiversity restoration projects	F-PF6.10	Does your organization have any project(s) focused on reforestation, habitat restoration, or habitat protection that are not part of your production cycle?	F-PF6.10a	No
F6	Implementation	Biodiversity restoration projects	F-PF6.10a	Provide details on your project(s), including the extent, duration, and monitoring frequency. Please specify any measured outcome(s).	F-PF6.10	No
F7 Linkages and trade-offs						
F7	Linkages and trade-offs	Linkages and trade-offs	F7.1	Has your organization identified any linkages or trade-offs between forests and other environmental issues in its direct operations and/or other parts of its value chain?	F7.1a, F7.1b	No
F7	Linkages and trade-offs	Linkages and trade-offs	F7.1a	Describe the linkages or trade-offs and the related management policy or action.	F7.1	No
F7	Linkages and trade-offs	Linkages and trade-offs	F7.1b	Why has your organization not identified any linkages or trade-offs between forests and other environmental issues?	F7.1	No
F8 Verification						
F8	Verification	Verification	F8.1	Do you verify any forests information reported in your CDP disclosure?	F8.1a	No
F8	Verification	Verification	F8.1a	Which data points within your CDP disclosure have been verified, and which standards were used?	F8.1	No
F9 Barriers and challenges						
F9	Barriers and challenges	Barriers and challenges	F9.1	Describe the key barriers or challenges to avoiding forests-related risks in your direct operations or in other parts of your value chain.	F0.5	Yes

Module no.	Module	Section	Question no.	2019 question	Linked questions	Minimum version
F9	Barriers and challenges	Barriers and challenges	F9.2	Describe the main measures that would improve your organization's ability to manage forests-related risks.	F0.5	Yes
F10 – F17 (metals & mining and coal sectors only)						
Refer to questionnaire for details						No
F18 Signoff						
F18	Signoff	Signoff	F18.1	Provide the following information for the person that has signed off (approved) your CDP forests response		Yes
SF Supply chain						
SF	Supply chain	Supply chain introduction	SF0.1	What is your organization's annual revenue for the reporting period?	F0.3	Yes
SF	Supply chain	Supply chain introduction	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	Please share your ISIN in the table below.	SF0.2	Yes
SF	Supply chain	Certified volume sold	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
SF	Supply chain	Certified volume sold	SF1.1a	For each of your requesting CDP supply chain members, indicate the percentage of certified volume sold per disclosed commodity(ies).	F0.5, SF1.1	Yes
SF	Supply chain	Certified volume sold	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.	F0.5, SF1.1	Yes
SF	Supply chain	Collaborative opportunities	SF2.1	Please propose any mutually beneficial forests-related projects you could collaborate on with specific CDP supply chain members.	F0.5	Yes
SF	Supply chain	Collaborative opportunities	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	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