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## Question Changes and Questionnaire Map: 2021 to 2022

CDP Forests Questionnaire



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# Contents

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Overview .....	3
1. Key changes.....	4
2. 2021 to 2022 changes .....	6
3. 2022 map .....	11

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## Overview

Annual revisions and developments to our questionnaires reflect and drive best practice, improving both data quality and the disclosure experience. The 2022 forests questionnaire, including sector questions and the reporting guidance, can be viewed at [www.cdp.net/en/guidance](http://www.cdp.net/en/guidance).

This document indicates what has changed for 2022.

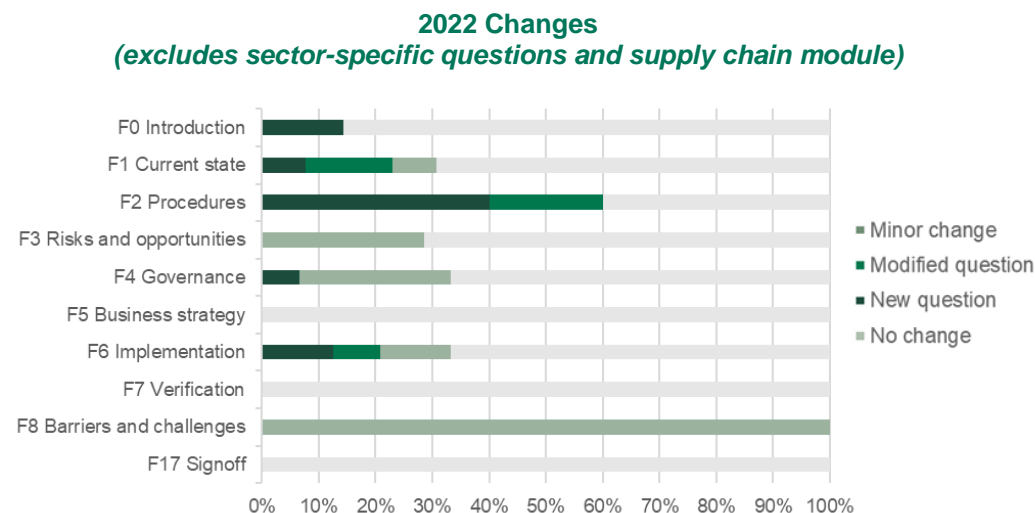
- ▼ Part 1 lists key changes: new questions, removed questions, modifications to existing questions and the reporting guidance.
- ▼ Part 2 details where 2022 questions differ from the 2021 questionnaire – including minor changes.
- ▼ Part 3 sets out the structure of the 2022 questionnaire with a list of modules and questions. It shows which questions form the minimum version of the questionnaire (for some smaller companies and some responding for the first time) and indicates the linkages between questions (where a response to one question impacts another).

### Scale of 2022 changes – core questions

- ▼ More than 90% of the 2021 questions have either not changed or have only minor changes (excluding sector specific and supply chain module questions).
- ▼ There are 2 removed from the 2021 questionnaire, and 8 new questions. The total number of questions has risen by 6 to 78.
- ▼ The figure opposite shows the magnitude of changes within each module.

### Changes to sector-specific questionnaire

- ▼ There are no new or modified sector-specific questions.



# 1. Key changes

## Summary

Developments this year reflect CDP's strategic priority to track organizations' transition to a forest positive future - strengthening forward looking disclosure on landscape approaches (including jurisdictional approaches), value chain mapping, land conversion footprint and risk procedures.

### ▼ Four removed questions:

- F2.1b (2021) and F2.1c (2021) - risk procedures merged into F2.1a.
- SF0.2 (2021) and SF0.2a (2021) — company's ISIN number merged into F0.6.

### ▼ Eight new questions:

- F0.6 requests your company's unique identifier (e.g., ISIN number).
- F1.7 requests whether your organisation monitors or collects data on conversion.
- F2.2, F2.2a requests whether your organisation maps its supply chain.
- F4.1d requests information on board member competency on forests-related issues.
- F6.10, F6.10a and F6.10b requests information on engagement with landscape approaches (including jurisdictional approaches).

### ▼ Five modified questions:

- F1.3 question structure modified to request new information regarding natural ecosystem conversion.
- F1.5a question structure modified to request new information on the percentage of commodity volumes verified as deforestation- and/or conversion-free.
- F2.1a question structure modified to allow risk procedures for various stages of the supply chain to be reported together rather than separately. F2.1b-and F2.1c have been merged into F2.1a.
- F6.3 response option added to allow companies that do not have any third-party certification schemes to indicate if they have plans to one in the next two years.
- F6.11 (2021 F6.10) question structure modified to request new information on locations. The option to disclose on jurisdictional approaches has been removed.

### ▼ Three questions with modified guidance:

- F3.1b guidance on newly requested 'acute physical' and 'chronic physical' risk has been added.
- F6.7 guidance now indicates that companies may report on engagement with smallholders from outside of their value chain.
- F6.12a (2021 F6.11a) guidance for when companies may select 'Biodiversity offsetting' in column 'Project type' has been revised.

▼ **Eight questions with additional guidance:**

- F1.3, F2.1a, F3.2a, F4.6a, F6.1a, F6.2a, F6.9, F6.11.

▼ **Thirteen questions with a minor change:**

- F1.2, F3.1b, F3.2a, F4.5a, F4.5b, F4.6a, F4.6b, F6.1a, F6.3a, F6.8, F8.1, F8.2, SF1.1a.

## 2. 2021 to 2022 changes

This table indicates where the questionnaire has been revised/developed based on the 2021 questionnaire. Changes are listed as: Removed question, New question, Modified question, Minor change, Modified guidance, or Additional guidance. A 'Minor change' indicates wording edits and revisions to drop-down options or a simple clarification, while a 'Modification' indicates that the data being requested has changed.

Question no.	2022 Question text	Revisions from 2021	Details and rationale for revisions
<b>F0 Introduction</b>			
F0.6	Does your organization have an ISIN code or another unique identifier (e.g. Ticker, CUSIP, etc.)?	New question	<ul style="list-style-type: none"> <li>• <b>New question:</b> Requests the company's unique identifier (e.g., ISIN number). ISIN codes and other market identifiers are used globally in the identification of securities such as bonds, futures, and stocks, and requesting this information increases the transparency of responses.</li> </ul>
<b>F1 Current state</b>			
F1.2	Indicate the percentage of your organization's revenue that was dependent on your disclosed forest risk commodity(ies) in the reporting year.	Minor change <ul style="list-style-type: none"> <li>• Column 2</li> </ul>	<ul style="list-style-type: none"> <li>• <b>New drop-down option:</b> <ul style="list-style-type: none"> <li>○ Column 2 "% of revenue dependent on commodity": The drop-down option "Don't know" has been added.</li> </ul> </li> </ul>
F1.3	Provide details on the land area you control and/or manage that is used for the production of your disclosed commodity(ies)	Modified question Additional guidance	<ul style="list-style-type: none"> <li>• <b>Rewording:</b> Column text has been revised to "Area of natural ecosystems converted during the reporting year (hectares)" to improve clarity.</li> <li>• <b>New columns:</b> "Conversion of natural ecosystems monitored during the reporting year, the last 5 years and/or since specified cutoff date", "Area of natural ecosystems converted since specified cutoff date (hectares)" and "Area of natural ecosystems converted during the last 5 years (hectares)"- requests new information regarding natural ecosystem conversion.</li> <li>• <b>Removed columns:</b> "% covered by natural forests" and "Conversion of natural ecosystems during the reporting year"- removed as these columns are replaced by new datapoints.</li> <li>• <b>New explanation of terms:</b> Definition of "Conversion", "Cutoff date" and "High conservation value" added.</li> <li>• <b>Revised column presentation:</b> Column 4 "Land type" will now appear if "Timber products" is selected in Column 1. Previously, it would only appear for companies from the paper &amp; forestry sector.</li> <li>• <b>Revised drop-down presentation:</b> <ul style="list-style-type: none"> <li>○ Column 7 "Certification scheme": The drop-down "International Sustainability and Carbon Certification (ISCC)" now appears when disclosing on "Cattle products".</li> </ul> </li> <li>• <b>Removed drop-down options:</b> <ul style="list-style-type: none"> <li>○ Column 7 "Certification scheme": The drop-down options "FSC Forest Management Group certification" and "PEFC Group Forest management certification" have been removed.</li> </ul> </li> </ul>
F1.5a	Disclose your production and/or consumption figure, and the percentage of commodity volumes verified as deforestation- and/or conversion-free.	Modified question Additional guidance	<ul style="list-style-type: none"> <li>• <b>Rewording:</b> Question text has been revised to request commodity volumes verified as deforestation- and/or conversion-free.</li> <li>• <b>New columns:</b> "Have any of your reported commodity volumes been verified as deforestation- and/or conversion-free?" and "% of reported volume verified as deforestation- and/or conversion-free?" – requests new information on whether disclosed commodities can be verified as deforestation- and/or conversion-free.</li> <li>• <b>Rewording:</b> Column text has been revised to "Commodity production/ consumption volume" and "Metric for commodity production/ consumption volume" to improve clarity.</li> </ul>

Question no.	2022 Question text	Revisions from 2021	Details and rationale for revisions
			<ul style="list-style-type: none"> <li>• <b>Modified guidance:</b> requested content for new columns and column 'Please explain' has been added.</li> <li>• <b>New explanation of terms:</b> Definition of "Cutoff date", "Deforestation- and/or conversion-free" and "Verification" added.</li> </ul>
F1.7	Indicate whether you have assessed the deforestation or conversion footprint for your disclosed commodities over the past 5 years, or since a specified cutoff date, and provide details.	New question	<ul style="list-style-type: none"> <li>• <b>New question:</b> Asks whether the organization monitors or collects data on conversion. Disclosure of the extent to which the business monitors its deforestation or conversion footprint within the supply chain demonstrates transparency and awareness of the relationship between forests and the company's business activities.</li> </ul>
<b>F2 Procedures</b>			
F2.1a	Select the options that best describe your procedures for identifying and assessing forests-related risks.	Modified question Additional guidance	<ul style="list-style-type: none"> <li>• <b>Merged questions:</b> 2021 F2.1b and F2.1c – to reduce the reporting effort.</li> <li>• <b>New columns:</b> "Issues considered" and "Stakeholders considered" were previously reported on in F2.1b-c (2021) but are now included in F2.1a.</li> <li>• <b>New drop-down option:</b> <ul style="list-style-type: none"> <li>○ Column 7 "Tools and methods used": The drop-down option "Beef on Track [Cattle products only]" has been added to reflect the current tools/methods available for forests risk assessments.</li> </ul> </li> <li>• <b>New example response:</b> Added to guide companies regarding the information requested.</li> <li>• <b>Removed drop-down options:</b> <ul style="list-style-type: none"> <li>○ Column 7 "Tools and methods used": The drop-down options "FSC Global Forest Registry" and "WRI PALM" have been removed.</li> </ul> </li> <li>• <b>Modified guidance:</b> Definition of "Leakage Markets" updated.</li> <li>• <b>New explanation of terms:</b> Definition of "Regulator" added.</li> </ul>
F2.1b (2021)	<i>Which of the following issues are considered in your organization's forests-related risk assessment(s)?</i>	<i>Removed question</i>	<ul style="list-style-type: none"> <li>• <i>This data point has been incorporated into F2.1a</i></li> </ul>
F2.1c (2021)	<i>Which of the following stakeholders are considered in your organization's forests-related risk assessments?</i>	<i>Removed question</i>	<ul style="list-style-type: none"> <li>• <i>This data point has been incorporated into F2.1a</i></li> </ul>
F2.2	For each of your disclosed commodity(ies), has your organization mapped its value chains?	New question	<ul style="list-style-type: none"> <li>• <b>New question:</b> Asks whether the organisation maps its supply chain. Mapping the value chain is an important first step in determining and engaging on any potential environmental impacts resulting from commodity production.</li> </ul>
F2.2a	Provide details of your organization's value chain mapping for its disclosed commodity(ies).	New question	<ul style="list-style-type: none"> <li>• <b>New question:</b> Asks whether the organisation maps its supply chain. Transparency of forests risk commodity suppliers and where they operate is good practice.</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 • Columns 2, 5 and 16 Modified guidance	<ul style="list-style-type: none"> <li>• <b>New drop-down options:</b> <ul style="list-style-type: none"> <li>○ Columns 2 "Type of risk" and 5 "Primary risk driver": The physical risk type has been separated into 'Acute Physical' and 'Chronic Physical'.</li> <li>○ Column 5 "Primary risk driver": Several physical risk drop-down options have been added.</li> <li>○ Column 16 "Primary response to risk": Two drop-down options have been added, relevant to companies disclosing on cattle.</li> </ul> </li> <li>• <b>Removed drop-down options:</b> <ul style="list-style-type: none"> <li>○ Column 5 "Primary risk driver": The drop-down options "Rising mean temperatures" and "Forest fires" have been removed.</li> </ul> </li> <li>• <b>Rewording:</b> Minor rewording to drop-down options in column 5 "Primary risk driver" and column 16 "Primary response to risk", to improve clarity.</li> <li>• <b>New explanation of terms:</b> Definition of "Alternative proteins" and "Forest management unit" added.</li> </ul>

Question no.	2022 Question text	Revisions from 2021	Details and rationale for revisions
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.	Minor change • Column 4  Additional guidance	<ul style="list-style-type: none"> <li>• <b>New drop-down options:</b> <ul style="list-style-type: none"> <li>○ Column 4 "Primary forests-related opportunity": Two drop-down options have been added for disclosure on Nature-Based Solutions and carbon markets.</li> </ul> </li> <li>• <b>New explanation of terms:</b> Definition of "Nature-based solutions" added.</li> </ul>
<b>F4 Governance</b>			
F4.1d	Does your organization have at least one board member with competence on forests-related issues?	New question	<ul style="list-style-type: none"> <li>• <b>New question:</b> Requests data on board member competency on forests-related issues. This capability at board level signals a company's commitment to understanding and responding to risks, opportunities, and impacts.</li> </ul>
F4.5a	Select the options to describe the scope and content of your policy.	Minor change • Column 2	<ul style="list-style-type: none"> <li>• <b>New drop-down options:</b> <ul style="list-style-type: none"> <li>○ Column 2 "Content": Several drop-down options have been added to accommodate recent initiatives by Consumer Goods Forum on forest positive.</li> </ul> </li> </ul>
F4.5b	Do you have commodity specific sustainability policy(ies)? If yes, select the options that best describe their scope and content.	Minor change • Column 4	<ul style="list-style-type: none"> <li>• <b>New drop-down options:</b> <ul style="list-style-type: none"> <li>○ Column 4 "Content": Several drop-down options have been added to accommodate recent initiatives by Consumer Goods Forum on forest positive.</li> </ul> </li> </ul>
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?	Minor change • Column 1  Additional guidance	<ul style="list-style-type: none"> <li>• <b>New drop-down options:</b> <ul style="list-style-type: none"> <li>○ Response options: The drop-down options "Fashion Pact" and "No, we do not endorse initiatives" have been added.</li> </ul> </li> <li>• <b>Removed drop-down options:</b> <ul style="list-style-type: none"> <li>○ Response options: The drop-down options "Bonn Challenge" and "We Mean Business" have been removed.</li> </ul> </li> <li>• <b>Rewording:</b> Minor rewording to drop-down option "Tropical Forest Alliance". Previously: "Tropical Forest Alignment 2020".</li> <li>• <b>New additional information:</b> Added to guide companies regarding the new drop-down option "Fashion Pact".</li> </ul>
F4.6b	Provide details on your public commitment(s), including the description of specific criteria, coverage, and actions.	Minor change • Column 2	<ul style="list-style-type: none"> <li>• <b>New drop-down options:</b> <ul style="list-style-type: none"> <li>○ Column 2 "Criteria": Several drop-down options have been added for disclosure on landscape approaches (including jurisdictional approaches) and Nature-Based Solutions.</li> </ul> </li> </ul>
<b>F5 Business strategy</b>			
No change			
<b>F6 Implementation</b>			
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.	Minor change • Column 7  Additional guidance	<ul style="list-style-type: none"> <li>• <b>New example response:</b> Added to guide companies regarding the information requested</li> <li>• <b>New explanation of terms:</b> Definition of "Forest management unit" added.</li> <li>• <b>Revised drop-down presentation:</b> <ul style="list-style-type: none"> <li>○ Column 7 "Third-party certification scheme": The drop-down "International Sustainability and Carbon Certification (ISCC)" now appears when disclosing on "Cattle products".</li> </ul> </li> <li>• <b>Removed drop-down options:</b> <ul style="list-style-type: none"> <li>○ Column 7 "Third-party certification scheme": The drop-down options "FSC Forest Management Group certification", "FSC SLIMF (small or low intensity managed forest)", "PEFC Project Chain of Custody", "PEFC Group Forest Management certification" and "PEFC National forest certification system" have been removed.</li> </ul> </li> </ul>
F6.2a	Provide details on the level of traceability your organization has for its disclosed commodity(ies).	Additional guidance	<ul style="list-style-type: none"> <li>• <b>New explanation of terms:</b> Definition of "Forest management unit" added.</li> </ul>



Question no.	2022 Question text	Revisions from 2021	Details and rationale for revisions
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>• <b>New drop-down option:</b> <ul style="list-style-type: none"> <li>○ Column 2 "Third-party certification scheme adopted?": The drop-down option "No, but we plan to adopt a third-party certification scheme within the next two years" has been added.</li> </ul> </li> </ul>
F6.3a	Provide a detailed breakdown of the volume and percentage of your production and/or consumption by certification scheme.	Minor change <ul style="list-style-type: none"> <li>• Column 2</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Revised column presentation:</b> <ul style="list-style-type: none"> <li>○ Column 3 "Chain-of-custody model used": Now appears when "RA SAN Standard for Sustainable Cattle Production Systems" is selected in Column 2.</li> </ul> </li> <li>• <b>Revised drop-down presentation:</b> <ul style="list-style-type: none"> <li>○ Column 2 "Third-party certification scheme": The drop-down "International Sustainability and Carbon Certification (ISCC)" now appears when disclosing on "Cattle products".</li> </ul> </li> <li>• <b>Removed drop-down options:</b> <ul style="list-style-type: none"> <li>○ Column 2 "Third-party certification scheme": The drop-down options "FSC Forest Management Group certification", "FSC SLIMF (small or low intensity managed forests)", "PEFC Project Chain of Custody", "PEFC Group Forest Management certification", "PEFC National forest certification system", "No certified production/consumption for this commodity" have been removed.</li> </ul> </li> </ul>
F6.7	Are you working with smallholders to support good agricultural practices and reduce deforestation and/or conversion of natural ecosystems?	Modified guidance	<ul style="list-style-type: none"> <li>• <b>Modified guidance:</b> Requested content for "Are you working with smallholders?" has been revised to request information about engagement with smallholders outside of the company's value chain.</li> </ul>
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?	Minor change <ul style="list-style-type: none"> <li>• Column 4</li> </ul>	<ul style="list-style-type: none"> <li>• <b>New drop-down options:</b> <ul style="list-style-type: none"> <li>○ Column 4 "Direct supplier engagement approach": Several drop-down options have been added to reflect new direct supplier engagement approaches.</li> </ul> </li> </ul>
F6.9	Are you working beyond your first-tier supplier(s) to manage and mitigate deforestation risks?	Additional guidance	<ul style="list-style-type: none"> <li>• <b>New explanation of terms:</b> Definition of "Indirect supplier" added.</li> </ul>
F6.10	Do you engage in landscape (including jurisdictional) approaches to progress shared sustainable land use goals?	New question	<ul style="list-style-type: none"> <li>• <b>New question:</b> Requests information on engagement with landscape approaches (including jurisdictional approaches). Working collaboratively with other actors in landscapes and jurisdictions is increasingly accepted as a best practice approach to driving conservation and restoration impacts at scale, tackling deforestation and conversion commitments through a value chain and achieving sustainability goals, especially where there are systemic challenges in production landscapes.</li> </ul>
F6.10a	Indicate the criteria you consider when prioritizing landscapes and jurisdictions for engagement in collaborative approaches to sustainable land use and provide an explanation.	New question	<ul style="list-style-type: none"> <li>• <b>New question:</b> Requests information on engagement with landscape approaches (including jurisdictional approaches). It is critical that companies establish a definition for the priority landscapes within their sourcing footprint, and a set of criteria for choosing which landscape to engage in – such as a risk of non-compliance with sourcing policies or the presence of conditions that foster meaningful engagement. This will ensure that the engagement and type of intervention integrates with the company's sustainability strategy and risk assessment approach.</li> </ul>
F6.10b	Provide details of your engagement with landscape/jurisdictional approaches to sustainable land use during the reporting year.	New question	<ul style="list-style-type: none"> <li>• <b>New question:</b> Requests information on engagement with landscape approaches (including jurisdictional approaches). This question allows CDP data users to understand the landscape/jurisdictional approaches a company engages with and the nature of the engagement, the sustainability goals supported by the company activities and investment, and how progress is monitored and communicated.</li> </ul>
F6.11	Do you participate in any other external activities and/or initiatives to promote the implementation of your forests-related policies and commitments?	Modified question (2021 F6.10) Additional guidance	<ul style="list-style-type: none"> <li>• <b>Rewording:</b> Question text has been revised to include the word "other". This is to clarify that only activities/ initiatives that were not disclosed in the landscape approaches question should be disclosed here to avoid reporting duplication.</li> </ul>

Question no.	2022 Question text	Revisions from 2021	Details and rationale for revisions
			<ul style="list-style-type: none"> <li>• <b>New columns:</b> “Country/Area” and “Subnational area” - requests new information on locations.</li> <li>• <b>Removed column:</b> “Jurisdictional approaches” - removed as this information is requested in F6.10, F6.10a, F6.10b.</li> <li>• <b>Removed drop-down option:</b> <ul style="list-style-type: none"> <li>○ Column 3 “Activities”: The drop-down option “Involved in jurisdictional approaches” has been removed.</li> </ul> </li> <li>• <b>New additional information:</b> Reference to AFI’s “Operational Guidance on Applying the Definitions Related to Deforestation, Conversion, and Protection of Ecosystems.” and link to AFI diagram “What is deforestation?” added.</li> </ul>
F6.12a	Provide details on your project(s), including the extent, duration, and monitoring frequency. Please specify any measured outcome(s).	Modified guidance (2021 F6.11a)	<ul style="list-style-type: none"> <li>• <b>New explanation of Terms:</b> Definition of “Agroforestry” added</li> <li>• <b>Modified guidance:</b> Requested content for “Biodiversity offsetting” has been revised to expand the scope of when it is acceptable to select this option.</li> </ul>
<b>F7 Verification</b>			
No change			
<b>F8 Barriers and challenges</b>			
F8.1	Describe the key barriers or challenges to eliminating deforestation and/or conversion of other natural ecosystems from your direct operations or from other parts of your value chain.	Minor change <ul style="list-style-type: none"> <li>• Column 3</li> </ul>	<ul style="list-style-type: none"> <li>• <b>New drop-down options:</b> <ul style="list-style-type: none"> <li>○ Column 3 “Primary barrier/challenge type”: Several drop-down options have been added to reflect landscape approaches (including jurisdictional approaches).</li> </ul> </li> <li>• <b>Rewording:</b> Minor rewording to drop-down options in “Primary barrier/challenge type” to improve clarity.</li> </ul>
F8.2	Describe the main measures that would improve your organization’s ability to manage its exposure to deforestation and/or conversion of other natural ecosystems	Minor change <ul style="list-style-type: none"> <li>• Column 3</li> </ul>	<ul style="list-style-type: none"> <li>• <b>New drop-down options:</b> <ul style="list-style-type: none"> <li>○ Column 3 “Main measure”: Several drop-down options have been added to reflect landscape approaches (including jurisdictional approaches).</li> </ul> </li> <li>• <b>Rewording:</b> Minor rewording to drop down option in “Main measure” column 3 to improve clarity.</li> </ul>
<b>F9 – F16 (Metals &amp; mining and Coal sectors only)</b>			
No change			
<b>F17 Signoff</b>			
No change			
<b>SF Supply chain</b>			
SF0.2 (2021)	Do you have an ISIN for your organization that you are willing to share with CDP?	Removed question	<i>Removed question: This data point has been incorporated into F0.6.</i>
SF0.2a (2021)	Please share your ISIN in the table below.	Removed question	<i>Removed question: This data point has been incorporated into F0.6.</i>
SF1.1a	For each of your requesting CDP supply chain members, indicate the percentage of certified volume sold per disclosed commodity(ies).	Minor change <ul style="list-style-type: none"> <li>• Column 4</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Revised drop-down presentation:</b> <ul style="list-style-type: none"> <li>○ Column 4 “Third-party certification scheme”: The drop-down “International Sustainability and Carbon Certification (ISCC)” now appears when disclosing on “Cattle products”.</li> </ul> </li> <li>• <b>Removed drop-down options:</b> <ul style="list-style-type: none"> <li>○ Column 4 “Third-party certification scheme”: The drop-down options “FSC Forest Management Group certification”, “FSC SLIMF (small or low intensity managed forest)”, “PEFC Project Chain of Custody”, “PEFC Group Forest Management certification” and “PEFC National forest certification system” have been removed.</li> </ul> </li> </ul>
<b>Glossary</b>			
New definitions	“Agroforestry”, “Assessment Framework”, “Forest management unit”, “Indirect supplier”, “Nature-based solutions”, “Regulator”		
Updated definitions	“Jurisdictional approaches”, “Landscape approaches”		

## 3. 2022 map

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

Module no.	Module	Section	Question no.	2022 question	Linked questions	Minimum version
<b>F0 Introduction</b>						
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.		Yes
F0	Introduction	Introduction	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, F1.7, F2.1a, F2.1b, F2.2, 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, F6.11, F8.1, F8.2, SF1.1a, SF1.1b, SF2.1, SF3.1.	Yes
F0	Introduction	Introduction	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	Identify the parts of your direct operations not included in your disclosure	F0.5	Yes
F0	Introduction	Introduction	F0.6	Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?		Yes
F0	Introduction	Introduction	F-MM0.7/F-CO0.7 (2021 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-MM0.8/F-CO0.8 (2021 F-MM0.7/F-CO0.7)	Within your reporting boundary, are there any geographical areas, business units or mining projects excluded from your disclosure?	F-MM0.8a/F-CO0.8a	No
F0	Introduction	Introduction	F-MM0.8a/F-CO0.8a (2021 F-MM0.7a/F-CO0.7a)	Please report your exclusions and describe their potential for biodiversity-related risk.	F-MM0.8/F-CO0.8	No
<b>F1 Current state</b>						

Module no.	Module	Section	Question no.	2022 question	Linked questions	Minimum version
F1	Current State	Dependence	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	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	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	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	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	Disclose your production and/or consumption data.	F1.5	Yes
F1	Current State	Measurement	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	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	Why is production and/or consumption data not available for your disclosed commodity(ies)?	F1.5	Yes
F1	Current State	Measurement	F1.5e	How does your organisation produce or consume biofuel derived from palm oil?	F0.4	Yes
F1	Current State	Detrimental impacts	F1.6	Has your organization experienced any detrimental forests-related impacts?	F0.3, F1.6a	No
F1	Current State	Detrimental impacts	F1.6a	Describe the forests-related detrimental impacts experienced by your organization, your response, and the total financial impact.	F0.4, F1.6	No
F1	Current State	Land conversion	F1.7	Indicate whether you have assessed the deforestation or conversion footprint for your disclosed commodities over the past 5 years, or since a specified cutoff date, and provide details.	F0.4	No
<b>F2 Procedures</b>						
F2	Procedures	Risk assessment	F2.1	Does your organization undertake a forests-related risk assessment?	F2.1a, F2.1b,	Yes
F2	Procedures	Risk assessment	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 (2021 F2.1d)	Why does your organization not undertake a forests-related risk assessment?	F0.4, F2.1	Yes
F2	Procedures	Value chain mapping	F2.2	For each of your disclosed commodity(ies), has your organization mapped its value chains?	F0.4, F2.2a	No
F2	Procedures	Value chain mapping	F2.2a	Provide details of your organization's value chain mapping for its disclosed commodity(ies).	F2.2	No
<b>F3 Risks and opportunities</b>						
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?	F0.4, F3.1b, F3.1c	Yes
F3	Risks and opportunities	Risks	F3.1a	How does your organization define substantive financial or strategic 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, F0.4, F3.1	Yes
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

Module no.	Module	Section	Question no.	2022 question	Linked questions	Minimum version
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?	F0.4, 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
<b>F4 Governance</b>						
F4	Governance	Board oversight	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	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	Provide further details on the board's oversight of forests-related issues.	F4.1	No
F4	Governance	Board oversight	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	Board oversight	F4.1d	Does your organization have at least one board member with competence on forests-related issues?		No
F4	Governance	Management responsibility	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	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	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	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	Does your organization have a policy that includes forests-related issues?	F4.5a, F4.5b	Yes
F4	Governance	Policy	F4.5a	Select the options to describe the scope and content of your policy.	F4.5	Yes
F4	Governance	Policy	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
F4	Governance	Public commitments	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	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	Provide details on your public commitment(s), including the description of specific criteria, coverage, and actions.	F0.4, F4.6, F6.1a	Yes
<b>F5 Business strategy</b>						
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
<b>F6 Implementation</b>						
F6	Implementation	Targets	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	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

Module no.	Module	Section	Question no.	2022 question	Linked questions	Minimum version
F6	Implementation	Targets	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	Do you have traceability system(s) in place to track and monitor the origin of your disclosed commodity(ies)?	F0.4, F6.2a, F6.2b	Yes
F6	Implementation	Traceability	F6.2a	Provide details on the level of traceability your organization has for its disclosed commodity(ies).	F6.2	Yes
F6	Implementation	Traceability	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?	F6.2	Yes
F6	Implementation	Certification	F6.3	Have you adopted any third-party certification scheme(s) for your disclosed commodity(ies)?	F0.4, F6.3a	Yes
F6	Implementation	Certification	F6.3a	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	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	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	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	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	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
F6	Implementation	Legal compliance	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	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	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	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	Are you working beyond your first-tier supplier(s) to manage and mitigate deforestation risks?	F0.4	No
F6	Implementation	Engagement	F6.10	Do you engage in landscape (including jurisdictional) approaches to progress shared sustainable land use goals?	F6.10a, F6.10b	No
F6	Implementation	Engagement	F6.10a	Indicate the criteria you consider when prioritizing landscapes and jurisdictions for engagement in collaborative approaches to sustainable land use and provide an explanation.	F6.10	No
F6	Implementation	Engagement	F6.10b	Provide details of your engagement with landscape/jurisdictional approaches to sustainable land use during the reporting year.	F6.10	No

Module no.	Module	Section	Question no.	2022 question	Linked questions	Minimum version
F6	Implementation	Engagement	F6.11 (2021 F6.10)	Do you participate in any other external activities and/or initiatives to promote the implementation of your forests-related policies and commitments?	F0.4	Yes
F6	Implementation	Ecosystem restoration	F6.12 (2021 F6.11)	Is your organization supporting or implementing project(s) focused on ecosystem restoration and protection?	F6.12a	No
F6	Implementation	Ecosystem restoration	F6.12a (2021 F6.11a)	Provide details on your project(s), including the extent, duration, and monitoring frequency. Please specify any measured outcome(s).	F6.12	No
<b>F7 Verification</b>						
F7	Verification	Verification	F7.1	Do you verify any forests information reported in your CDP disclosure?	F7.1a	No
F7	Verification	Verification	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	Describe the key barriers or challenges to eliminating deforestation and/or conversion of other natural ecosystems from your direct operations or from other parts of your value chain.	F0.4	Yes
F8	Barriers and challenges	Barriers and challenges	F8.2	Describe the main measures that would improve your organization's ability to manage its exposure to deforestation and/or conversion of other natural ecosystems	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	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	What is your organization's annual revenue for the reporting period?	F0.3	Yes
SF	Supply chain	Certified volume sold	SF1.1	On F6.3 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).	F0.4, 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.	F0.4, 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.	F0.4	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
SF	Supply chain	Emissions	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



Module no.	Module	Section	Question no.	2022 question	Linked questions	Minimum version
SF	Supply chain	Emissions	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