
Question Changes and Questionnaire Map: 2022 to 2023

CDP Forests Questionnaire



Contents

Version	3
Overview	4
1. Key changes.....	5
2. 2022 to 2023 changes	7
3. 2023 map	18

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Version

Version number	Release / Revision date	Revision summary
1.0	Released: January 11, 2023	Publication of the Forests – Changes and Question Map 2022-23.
2.0	Released: February 17, 2023	New information on 2023 Technical note, F1.5a guidance modified, Explanation of terms added for “physically certified commodity volumes”.
3.0	Released: March 17, 2023	F4.6b guidance added.

Overview

Annual revisions and developments to our questionnaires reflect and drive best practice, improving both data quality and the disclosure experience. The 2023 forests questionnaire, including sector questions and the reporting guidance, can be viewed at www.cdp.net/en/guidance.

This document indicates what has changed for 2023.

- Part 1 lists key changes: new questions, removed questions, modifications to existing questions and the reporting guidance.
- Part 2 details where 2023 questions differ from the 2022 questionnaire – including minor changes.
- Part 3 sets out the structure of the 2023 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 2023 changes

73% of the 2022 questions have either not changed or have just minor changes (excludes sector specific and supply chain module questions).

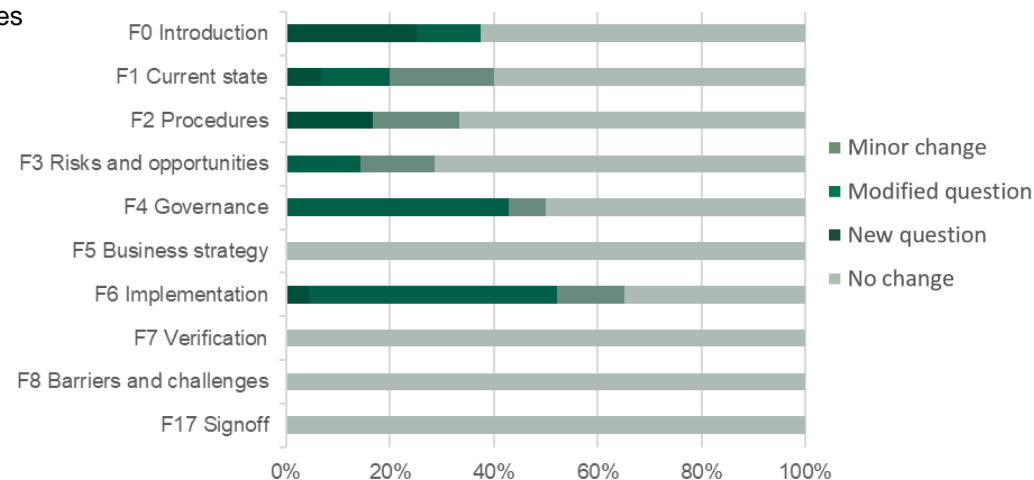
Changes to core questions

- The total number of questions has risen by 2 to 80.
- There are 5 new questions.
- 3 questions are removed, and the data points incorporated into other questions.
- The figure opposite shows the scale of change within each module.

Changes to sector-specific questionnaire

- There is no minimum version disclosure for MM or CO companies. All MM/CO companies complete the full questionnaire for their sector.

2023 Changes
(excludes sector-specific questions and supply chain module)



1. Key changes

Summary

Developments 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.

▼ Three removed questions:

- F4.5b (2022) on commodity-specific policies (merged with F4.5a).
- F6.5a (2022) on Brazilian Forest Code (merged with F6.5).
- F6.5b (2022) on Brazilian Forest Code (merged with F6.5).

▼ Five new questions:

- F0.5 requests a description of your company's reporting boundary.
- F0.6 requests the countries/areas in which your organization operates.
- F1.5b requests details on your organization's DCF and non-DCF volumes.
- F2.3 requests details on your organization's risk classification system, if you have one, for your sourcing areas.
- F6.10c requests details on your organization's production/consumption volumes in the landscapes/jurisdictions in which you engage.

▼ One new question for minimum version only:

- F4.1 requests data on board-level oversight.

▼ Twenty-one modified questions:

- F0.4 – new column requests data on embedded commodity disclosure.
- F0.7a (2022 F0.5a) – new columns request data on % volume excluded for each disclosed commodity.
- F1.6a – new dropdown options for 'Primary impact drivers' and 'Primary response'.
- F3.2a – revised question structure to simplify reporting on identified opportunities of your forest risk commodities.
- F4.1a – revised text column to focus on responsibilities for forests-related issues.
- F4.2 – revised column header and new drop-down options for forest-related responsibilities of selected positions and/or committees.
- F4.3a – new and revised columns request more granular data on incentives.
- F4.5a – new columns request data on the coverage of your company's forest-related policy and provide an attachment functionality.
- F4.6 – new commodity-specific column added.
- F4.6b – new columns request data on the countries/areas selected cutoff dates apply to and the reason for selecting cutoff dates.

- F6.1a – revised question structure to allow for more precise and comparable assessment of progress towards achieving targets. Additional dropdown options to include new target areas, such as driving transformational change in landscapes or sectors.
- F6.2/F6.2a – new column to improve the accuracy of traceability reporting.
- F6.3a – new column requests data on embedded commodity certification.
- F6.4a – new column requests quantitative data on non-compliant suppliers engaged.
- F6.5 – revised question structure to enable your company to demonstrate the extent to which you comply with regulations in Brazil and the Brazilian Forest Code.
- F6.8/F6.9 – revised question structure to understand how companies are engaging suppliers on actions linked to company commitments.
- F6.10a – new drop-down options and revised column requests data on the process of prioritizing landscapes/jurisdictions for engagement.
- F6.10b – new columns request data on types of stakeholders engaged, utilization of a collective monitoring framework and landscape/jurisdiction ID.
- F6.12a – revised question structure to incorporate nature-based solutions in projects within or outside your supply chain.

▼ **Four questions with modified guidance:**

- F1.1, F1.2, F1.5a, F1.5c (2022 F1.5b) - Modified guidance to support reporting on embedded commodities.

▼ **Twenty questions with additional guidance:**

- F0.4, F1.1, F1.2, F1.4, F1.5c (2022 F1.5b), F1.6a, F2.1a, F3.1b, F4.3a, F4.6b, F6.1a, F6.2, F6.3a, F6.4a, F6.5, F6.8, F6.9, F6.10a, F6.10b, F6.12a.

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

- F1.4, F1.5c (2022 F1.5b), F1.5f (2022 F1.5e), F2.1a, F3.1b, F4.1b, F6.1, F6.10, F6.12.

▼ **One question with revised question dependency:**

- F6.6.

New technical note

- ▼ For 2023, there is a new technical note - 'Implementing commitments on deforestation and ecosystem conversion', to support disclosure through the CDP forests questionnaire on supply chain mapping, traceability, monitoring, verification, and certification.

2. 2022 to 2023 changes

This table indicates where the questionnaire has been revised/developed based on the 2022 questionnaire. Changes are listed as: Revised question dependency, 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.	2023 Question text	Revisions from 2022	Details and rationale for revisions
F0 Introduction			
F0.4	Select the forest risk commodities 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.	Modified question • Column 3 Additional guidance	<ul style="list-style-type: none"> • New column: "Are you disclosing information on embedded commodities?" - Requests data on embedded commodity disclosure, to enable companies to report a more comprehensive commodity footprint. • New explanation of terms: Definition of "Embedded commodity" added. • Modified guidance: A point of guidance added on reporting embedded commodities. • New additional information: Added to guide companies on reporting embedded commodities.
F0.5	Select the option that describes the reporting boundary for which forests-related impacts on your business are being reported.	New question	<ul style="list-style-type: none"> • New question: Requests information on companies reporting boundary in line with the approaches established in the GHG protocol, to help data users interpret how responses relate to companies' business operations.
F0.6	Select the countries/areas in which you operate.	New question	<ul style="list-style-type: none"> • New question: Requests information about the countries that companies operate in to help data users interpret companies' responses.
F0.7a	Identify the parts of your direct operations or supply chain that are not included in your disclosure.	Modified question (2022 F0.5a) • Column 1, 3 and 5	<ul style="list-style-type: none"> • New columns: "Forest risk commodity" and "% of volume excluded" - allow companies to report exclusions per commodity and the volumes excluded. • New drop-down option: <ul style="list-style-type: none"> ○ Column 3 "Exclusion": The drop-down option "Recent merger, acquisition or divestiture" has been added to allow companies to attribute exclusions to this business change. • Modified guidance: A point of guidance on reporting excluded volumes has been added for the new columns and guidance on acquisitions has been added to the existing please explain column.
F1 Current state			
F1.1	How does your organization produce, use or sell your disclosed commodity(ies)?	Modified guidance Additional guidance	<ul style="list-style-type: none"> • Modified guidance: A point of guidance on reporting embedded commodities. • New explanation of terms: Definition of "Embedded commodity" added.
F1.2	Indicate the percentage of your organization's revenue that was dependent on your disclosed forest risk commodity(ies) in the reporting year.	Modified guidance Additional guidance	<ul style="list-style-type: none"> • Modified guidance: A point of guidance on reporting embedded commodities. • New explanation of terms: Definition of "Embedded commodity" added.
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.	Minor change • Column 4 Additional guidance	<ul style="list-style-type: none"> • New drop-down options: <ul style="list-style-type: none"> ○ Column 4 "Land type": The drop-down options "Area for infrastructure", "Unplanted land (designated for future planting)", "Scheme-smallholder-managed land", "Land protected by certification(s)" and "Land leased for natural resource exploration and/or extraction" have been added to better encompass relevant land types.

Question no.	2023 Question text	Revisions from 2022	Details and rationale for revisions
			New explanation of terms: Definitions of "Area for infrastructure" and "Scheme-smallholder-managed land" have been added to guide companies on new drop-down options.
F1.5a	Disclose your production and/or consumption figure, and the percentage of commodity volumes verified as deforestation-and/or conversion-free.	Modified guidance	<ul style="list-style-type: none"> • Modified guidance: added to clarify how companies should report DCF volumes.
F1.5b	Provide a breakdown of your DCF and non-DCF volumes relevant to your stage in the supply chain according to how verification is achieved and the highest level of traceability.	New question	<ul style="list-style-type: none"> • New question: Requests information on your organization's DCF and non-DCF volumes. Developing a comprehensive 'risk profile' for commodity volumes, in terms of DCF status or traceability to origin, and its verification enables companies and CDP data users to better understand the risk of deforestation and/or conversion linked to volumes produced or consumed by the company.
F1.5c	For your disclosed commodity(ies), indicate the percentage of the production/consumption volume sourced by national and/or sub-national jurisdiction of origin.	Minor change Modified guidance Additional guidance (2022 F1.5b)	<ul style="list-style-type: none"> • New drop-downs options: <ul style="list-style-type: none"> ○ Column 2 "Country/Area of origin": The drop-down options "Ghana", "Guinea-Bissau", "Nepal" and "Sierra Leone" have been added to the list of forest risk countries drop-down. • Modified guidance: <ul style="list-style-type: none"> ○ Guidance on reporting embedded commodities have been added. ○ Definition of forest risk countries has been amended to include "Ghana", "Guinea-Bissau", "Nepal" and "Sierra Leone". • New explanation of terms: Definition of "Embedded commodity" added.
F1.5f	How does your organisation produce or consume biofuel derived from palm oil?	Minor change (2022 F1.5e)	<ul style="list-style-type: none"> • New drop-downs options: <ul style="list-style-type: none"> ○ Column 2 "Country/Area of origin": The drop-down options "Ghana", "Guinea-Bissau", "Nepal" and "Sierra Leone" have been added to the list of forest risk countries drop-down.
F1.6a	Describe the forests-related detrimental impacts experienced by your organization, your response, and the total financial impact.	Modified question • Columns 2, 3 and 6	<ul style="list-style-type: none"> • Rewording: Column 2 "Impact driver type": Drop-down option "Acute physical" "Physical" reworded to distinguish between acute and chronic physical impact drivers. • New drop-down option: <ul style="list-style-type: none"> ○ Column 2 "Impact driver type": The drop-down option "Chronic physical" added. ○ Column 3 "Primary Impact driver": The drop-down options previously under "Wildfires" moved to "Chronic physical", several new drop-down options such as "Wildfires" and "Drought" added under "Acute physical". ○ Column 6 "Primary response" – Several drop-down options added on engagement, restoration and protection and governance. • Removed drop-down options: <ul style="list-style-type: none"> ○ Column 6 "Primary response": Several drop-down options such as "Amendment of existing forests-related commitments" and "Voluntary engagement in conservation projects (including reforestation, afforestation and ecosystem restoration)" have been removed and replaced with more specific, high-ambition drop-down options. • New explanations of terms: Definitions of "Landscape approach", "Jurisdictional approach", "Restoration", "Leakage market", "Biodiversity offsetting", "Agroforestry" and "Grievance mechanism" added.
F2 Procedures			
F2.1a	Select the options that best describe your procedures for identifying and assessing forests-related risks.	Minor change • Column 8 Additional guidance	<ul style="list-style-type: none"> • New drop-down options: <ul style="list-style-type: none"> ○ Column 8 "Issues considered": The drop-down option "Embedded commodities" has been added to enable companies to report where they have considered embedded commodities in their procedures for identifying and assessing forests-related risks. • New explanation of terms: Definition of "Embedded commodity" added.
F2.3	Do you use a classification system to determine risk of deforestation and/or conversion of other ecosystems for your	New question	<ul style="list-style-type: none"> • New question: Requests information on an organization's risk classification system, if they have one, for their sourcing areas. This question helps data users understand

Question no.	2023 Question text	Revisions from 2022	Details and rationale for revisions
	sourcing areas, and if yes what methodology is used and what is the classification used for?		whether an organization is using a risk classification system and to contextualize their response to other questions related to the deforestation disclosed commodities. The reported methodologies will help identify good practice.
F3 Risks and opportunities			
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 5 and 16 Additional guidance	<ul style="list-style-type: none"> • New drop-down options: <ul style="list-style-type: none"> ○ Column 5 "Primary risk driver" - A new drop-down option "Limited visibility of embedded commodities" added to enable companies to report on risks associated with embedded commodities. ○ Column 16 "Primary response to risk": Several drop-down options added on nature-based solutions allowing companies to demonstrate their incorporation of these into risk responses. • New explanation of terms: Definition added for 'Agroforestry', Biodiversity offsetting' and 'Grievance mechanism'
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 • Column 4, 5, 14 and 15	<ul style="list-style-type: none"> • Rewording: Column 4 "Primary forests-related opportunity" – Several drop-down options reworded to foreground increasing resilience. • New drop-down options: <ul style="list-style-type: none"> ○ Column 4 "Primary forests-related opportunity": Several drop-down options added to better reflect the forests-related opportunities available to companies in efficiency, markets and products and services. • Revised question structure: "Company-specific description & strategy to realize opportunity" has been separated into Column 5 "Company-specific description" and Column 15 "Strategy to realize opportunity" to improve data quality on the opportunities identified for your forest risk commodities. • New columns: Column 14 "Cost to realize opportunity" has been added requesting data on the financial costs to companies. • Modified guidance: <ul style="list-style-type: none"> ○ Column 5 "Company-specific description" - Requested content has been revised to reflect the change to data being collected by that column. ○ Columns 14 and 15 – Several points of guidance have been added requesting numerical data on the costs and a brief description of the strategy to realize opportunities.
F4 Governance			
F4.1	Is there board-level oversight of forests-related issues within your organization?	New question for minimum version only	<ul style="list-style-type: none"> • New question for minimum version only: Previously presented
F4.1a	Identify the position(s) of the individual(s) (do not include any names) on the board with responsibility for forests-related issues.	Modified question • Columns 1 and 2	<ul style="list-style-type: none"> • Rewording: <ul style="list-style-type: none"> ○ Column 1 text has been changed to "Position of individual or committee" from "Position of individual" to reflect where committees have board oversight. ○ Column 2 text has been changed to "Responsibilities for forest-related issues" from "Please explain" to focus disclosure on responsibilities of the high-level position. • New drop-down options: <ul style="list-style-type: none"> ○ Column 1 "Position of individual or committee": The drop-down options "Chief Government Relations Officer (CGRO)", "Chief Technology Officer (CTO)" and "General Counsel" have been added.

Question no.	2023 Question text	Revisions from 2022	Details and rationale for revisions
F4.1b	Provide further details on the board's oversight of forests-related issues.	Minor change • Column 2	<ul style="list-style-type: none"> • New drop-down options: <ul style="list-style-type: none"> ○ Column 2 "Governance mechanisms into which forests-related issues are integrated": Several new drop-down options added to better reflect good practice. • Minor rewording of guidance: Requested content reworded to improve clarity.
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).	Modified question • Columns 1 and 2	<ul style="list-style-type: none"> • New drop-down options: <ul style="list-style-type: none"> ○ Column 1 "Name of the position(s) and/or committee": The drop-down options "Chief Government Relations Officer (CGRO)", "Chief Technology Officer (CTO)" and "General Counsel" have been added. ○ Column 2 "Forests-related responsibilities of this position": Several drop-down options have been added to better reflect the responsibilities companies should allocate to senior staff to drive action on forests-related issues. • Rewording: Requested content reworded to improve clarity.
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)?	Modified question • Columns 2 and 3 Additional guidance	<ul style="list-style-type: none"> • New drop-down options: <ul style="list-style-type: none"> ○ Column 1 "Role(s) entitled to incentive": The drop-down options "Chief Government Relations Officer (CGRO)", "Chief Technology Officer (CTO)" and "General Counsel" have been added. ○ Column 2 "Performance indicator": Several drop-down options have been added to request more granular data on indicators companies use to measure the efficacy of incentives. • New column: Column 3 "Contribution of incentives to the achievement of your organization's forests-related commitments" has been added to focus reporting on the role of the disclosed incentives in achieving companies' forests-related policy, targets and strategy. • Modified guidance: Guidance has been added for column 3 "Contribution of incentives to the achievement of your organization's forests-related commitments" requesting explanations and examples of how the disclosed incentives progress companies' achievement of forests-related commitments. • New explanation of terms: Definitions of "Traceability", "Third-party certification" and "Free, Prior and Informed Consent (FPIC)" have been added.
F4.5a	Select the options to describe the scope and content of your policy.	Modified question • Columns 2, 3 and 4	<ul style="list-style-type: none"> • Merged questions: 2022 F4.5a and F4.5b – to reduce reporting effort. • New columns: <ul style="list-style-type: none"> ○ Column 2 "Commodity coverage" – previously reported on in F4.5b (2022) but now included in F4.5a. ○ Column 4 "Document attachment" has been added to enable companies to provide their forest policy. • New drop-down options: <ul style="list-style-type: none"> ○ Column 3 "Content": The drop-down options "Secure Free, Prior and Informed Consent (FPIC) of indigenous people and local communities" and "Adoption of the UN International Labour Organization principles" have been added to simply disclosure, as many companies report the inclusion of these important international frameworks in their policy. • Modified guidance: A new point of guidance has been added for new columns 2 and 4.
F4.5b	<i>Do you have commodity specific sustainability policy(ies)? If yes, select the options that best describe their scope and content.</i>	<i>Removed question</i>	<ul style="list-style-type: none"> • <i>Removed question: This data point has been incorporated into F4.5a</i>

Question no.	2023 Question text	Revisions from 2022	Details and rationale for revisions
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?	Modified question <ul style="list-style-type: none"> Columns 1 and 2 	<ul style="list-style-type: none"> New column: Column 1 "Forest risk commodity" added requesting data on the forest risk commodities to which your public commitments apply. Modified guidance: A new point of guidance requesting information on deforestation and degradation commitments has been added.
F4.6b	Provide details on your public commitment(s), including the description of specific criteria, coverage, and actions.	Modified question <ul style="list-style-type: none"> Columns 6 and 7 	<ul style="list-style-type: none"> New columns: <ul style="list-style-type: none"> Column 6 "Forest risk countries/areas that the cutoff date applies to" has been added to improve data on regional cutoff dates. Column 7 "Reason for selecting cutoff dates" has been added to improve data on main drivers for selecting cutoff dates. Modified guidance: added to clarify what it means for a company to select a cutoff date based on a specific commitment.
F5 Business strategy			
No change			
F6 Implementation			
F6.1	Did you have any forests-related timebound and quantifiable targets that were active during the reporting year?	Minor change	<ul style="list-style-type: none"> Rewording: <ul style="list-style-type: none"> Question text has been revised to "Did you have any forests-related timebound and quantifiable targets that were active during the reporting year?" to specify 'forest-related' and remove previous focus on sustainable production/consumption targets, allowing companies to report non-commodity specific targets. General guidance reworded to improve clarity and reflect question text changes.
F6.1a	Provide details of your forests-related timebound and quantifiable target(s), and progress made.	Modified question <ul style="list-style-type: none"> Columns 2, 3, 4, 5, 6, 9, 10, 11, 12, 13, 14, 15, 16 and 17 	<ul style="list-style-type: none"> Rewording: <ul style="list-style-type: none"> Question text has been revised to "Provide details of your forests-related timebound and quantifiable target(s), and progress made." to specify 'forest-related' and remove previous focus on sustainable production/consumption targets, allowing companies to report non-commodity specific targets. Several column texts have been revised to improve clarity of data point: <ul style="list-style-type: none"> Column 5 "Type of target" has been changed to "Target category" Column 14 "% of target achieved" has been changed to "% of target achieved relative to base year [auto-calculated]" Column 16 "Linked commitment" has been changed to "Is this target linked to a commitment?" Column 6 "Quantitative metric" has been changed to "Metric" to allow companies to report a range of different target categories. Column 9 "Start year" has been changed to "Base year" to improve clarity. Column 12 "Target (number)" has been changed to "Target year figure" to better distinguish the data point. New columns: Several new columns have been added to allow for more precise and comparable assessment of progress towards achieving targets - Column 3 "Year target was set", 4 "Target coverage", 10 "Base year figure", 13 "Reporting year figure" and 15 "Target status in reporting year". Removed columns: <ul style="list-style-type: none"> "Target (%)" and "Target (number)" have been removed – The drop-down options in column 6 "Metric" now specify either an absolute number or a percentage. "Description of target" and "Please explain" removed and replaced with column 17 "Explain target coverage and identify and exclusions" to reduce reporting burden. New drop-down options:

Question no.	2023 Question text	Revisions from 2022	Details and rationale for revisions
			<ul style="list-style-type: none"> ○ Column 2 "Forest risk commodity": The new drop-down option "Non-commodity specific" has been added to enable companies to report forests-related targets that are not tied to their disclosed commodities. ○ Column 5 "Target category", previously "Target type": Several drop-down options have been added relating to improved facility performance and driving transformational change in landscapes or sectors. ○ Column 6 "Metric": Significant expansion of drop-down options to account for targets for performance of processing facilities in supply chain, ecosystem restoration, engagement in landscapes and jurisdictions and resource use efficiency. ● Removed drop-down option: <ul style="list-style-type: none"> ○ Column 5 "Target category", previously "Target type": The drop down "Assess and/or verify compliance" has been removed due to lack of clarity around the data point. ● Modified guidance: <ul style="list-style-type: none"> ○ Columns 3, 4, 6, 10, 13, 15, 17 - Requested content has been added for these new columns to guide companies. ○ Columns 1, 2, 5, 9, 11, 12, 14 - Requested content has been amended to reflect the changes to data points and to improve clarity. ● New explanation of terms: Definitions of "Deforestation- and/or conversion-free (DCF)", "Jurisdictional approach", Landscape approach", "Restoration" and "Afforestation" have been added.
F6.2	Do you have traceability system(s) in place to track and monitor the origin of your disclosed commodity(ies)?	Modified question ● Column 2	<ul style="list-style-type: none"> ● New column: Column 2 "Supply chain coverage*" requesting data on the coverage of disclosed commodity volumes from direct and indirect suppliers has been added to improve the accuracy of traceability reporting. ● New explanation of terms: Definitions for "Indirect supplier" and "First-tier supplier" have been added to guide companies in reporting for the new column on supply chain coverage.
F6.2a	Provide details on the level of traceability your organization has for its disclosed commodity(ies).	Modified question ● Column 3	<ul style="list-style-type: none"> ● New column: Column 3 "Countries/areas to which this traceability point applies*" has been added to improve the accuracy of traceability reporting. ● Modified guidance: <ul style="list-style-type: none"> ○ A point of guidance has been added to clarify the data request of the new column. ○ Requested content for "% of total production/consumption volume traceable" has been revised to clarify countries should refer to the traceability point selected in column 2 when providing the % of total production/consumption volume for each commodity.
F6.3a	Provide a detailed breakdown of the volume and percentage of your production and/or consumption by certification scheme.	Modified question ● Column 9 Additional guidance	<ul style="list-style-type: none"> ● New column: Column 9 "Is embedded soy certified through this scheme? *" – Requesting data on embedded commodity certification, has been added to improve data on this emergent issue. ● Modified guidance: Several points of guidance added to assist companies respond to new column on embedded soy certification. ● New explanation of terms: Definition of "Embedded commodity" added.
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).	Modified question ● Column 8 Additional guidance	<ul style="list-style-type: none"> ● New column: Column 8 "% of non-compliant suppliers engaged*" – has been added to enhance understanding of the scope of action on improving supplier performance through engagement.

Question no.	2023 Question text	Revisions from 2022	Details and rationale for revisions
			<ul style="list-style-type: none"> • Modified guidance: Guidance added requesting companies that have previously indicated they are disclosing information on embedded commodities include data on the control systems used to monitor compliance on embedded commodities. • New explanation of terms: Definition of "Embedded commodity" and "Deforestation-and/or conversion-free (DCF) have been added.
F6.5	Indicate if you collect data regarding your own compliance and/or the compliance of your suppliers with the Brazilian Forest Code, and if so, provide details on your methods and progress.	Modified question	<ul style="list-style-type: none"> • Merged questions: 2022 F6.5, F6.5a and F6.5b merged to reduce reporting burden. • Rewording: Question text has been revised to - "Indicate if you collect data regarding your own compliance and/or the compliance of your suppliers with the Brazilian Forest Code and provide details on your methods and progress" to reflect the new data points collected.
F6.5a	<i>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).</i>	<i>Removed question</i>	<ul style="list-style-type: none"> • Removed question: This data point has been incorporated into F6.5
F6.5b	<i>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).</i>	<i>Removed question</i>	<ul style="list-style-type: none"> • Removed question: This data point has been incorporated into F6.5
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.	Revised question dependency	<ul style="list-style-type: none"> • Revised question dependency: This question now appears if you select "Ghana", "Guinea-Bissau", "Nepal" and/or "Sierra Leone" as "Country/Area of origin" in response to F1.1.
F6.7	Are you working with smallholders to support good agricultural practices and reduce deforestation and/or conversion of natural ecosystems?	Additional guidance	<ul style="list-style-type: none"> • Guidance clarification: Column 2 "Are you working with smallholders?" - Guidance reworded to clarify what does and does not constitute working with smallholders. • New explanation of terms: Definition of "Scheme/plasma smallholders" added.
F6.8	Indicate if you are working with your direct suppliers to drive action on forests-related issues, and if so, provide details of the engagement.	Modified question <ul style="list-style-type: none"> • Columns 3, 4, 5, 6, 7, 8, 9 and 10 Additional guidance	<ul style="list-style-type: none"> • Modified question: The question structure has been revised from a fixed row to an add row table to enable companies to report multiple actions per commodity. • Rewording: <ul style="list-style-type: none"> ○ Question text has been revised to - "Indicate if you are working with your direct suppliers to drive action on forests-related issues, and if so, provide details of the engagement." to better reflect the data request of the question. ○ Column 4 "Type of engagement", previously "Direct supplier engagement approach" has been reworded for clarity. ○ Column 7 "Explain the impact of your engagement on the selected action", previously "Please explain" reworded to specify companies provide an explanation of impact. • New columns: <ul style="list-style-type: none"> ○ Column 3 "Action(s) on forests-related issues driven by engagement*" has been added to enable companies to specify the relation between their direct supplier engagement and broader forests-related actions such as "Ending deforestation and/or conversion of other ecosystems". ○ Several new columns have been added to collect more granular data on the nature and impact of companies' direct supplier engagement - Column 5 "Details of engagement", 6 "Description of engagement", 9 "Is this engagement helping you suppliers engage with their suppliers on the selected action?" and 10 "Does this engagement contribute to achieving a reported target?". • New drop-down options:

Question no.	2023 Question text	Revisions from 2022	Details and rationale for revisions
			<ul style="list-style-type: none"> ○ Column 4 "Type of engagement": Several drop-down options have been added on innovation and collaboration to better reflect good practice types of engagement companies employ. ● Modified guidance: Requested content has been added to support disclosure on the new columns. ● New explanation of terms: Definitions for "Restoration" and "Free, Prior and Informed Consent (FPIC)" have been added to guide companies in their response.
F6.9	Indicate if you are working beyond your first-tier supplier(s) to drive action on forests-related issues, and if so, provide details of the engagement.	<p>Modified question</p> <ul style="list-style-type: none"> ● Columns 3, 4, 5, 6, 7 and 8 <p>Additional guidance</p>	<ul style="list-style-type: none"> ● Modified question: The question structure has been revised from a fixed row to an add row table to enable companies to report multiple actions per commodity. ● Rewording: <ul style="list-style-type: none"> ○ Question text has been revised to - "Indicate if you are working beyond your first-tier suppliers to drive action on forests-related issues, and if so, provide details of the engagement." to better reflect the data request of the question. ○ Column 4 "Type of engagement", previously "Type of engagement approach with indirect suppliers" has been reworded for clarity. ○ Column 7 "Explain the impact of your engagement on the selected action", previously "Please explain" has been reworded to specify the request for an explanation of impact. ● New columns: Column 3 "Action(s) on forests-related issues driven by engagement*" has been added to enable companies to specify the relation between their indirect supplier engagement and broader forests-related actions such as "Ending deforestation and/or conversion of other ecosystems". ● Several new columns have been added to collect more granular data on the nature and impact of companies' indirect supplier engagement - Column 5 "Details of engagement", 6 "Description of engagement" and 8 "Does this engagement contribute to achieving a reported target?". ● New drop-down options: <ul style="list-style-type: none"> ○ Column 4 "Type of engagement": Several drop-down options have been added on innovation and collaboration to better reflect good practice types of engagement companies employ. ● Modified guidance: Requested content has been added to support disclosure on the new columns. ● New explanation of terms: Definitions for "Restoration" and "Free, Prior and Informed Consent (FPIC)" have been added to guide companies in their response.
F6.10	Do you engage in landscape approaches (including jurisdictional approaches) to progress shared sustainable land use goals?	<p>Minor change</p> <ul style="list-style-type: none"> ● Columns 1, 2, 3 	<ul style="list-style-type: none"> ● Rewording: <ul style="list-style-type: none"> ○ Column 1 "Do you engage in landscape/jurisdictional approaches?" - Several drop-down options have been reworded to increase clarity of data points and improve alignment with the rest of the forests questionnaire. ○ Column 2 "Primary reason for not engaging in landscape and/or jurisdictional approaches*" - The drop-down options "Lack of knowledge or information on how to engage in landscape and/or jurisdictional approaches" has been reworded to include "information". ○ Requested content for "Primary reason for not engaging in landscape and/or jurisdictional approaches" has been reworded to reflect changes in response options. ● New drop-down options: <ul style="list-style-type: none"> ○ Column 2 "Primary reason for not engaging in landscape and/or jurisdictional approaches*": The drop-down options "No suitable initiatives to engage in", "Benefits of engaging in landscapes/jurisdictions unclear" and "Benefits of engaging do not outweigh cost" have been added to better reflect the reasons companies do not engage in landscape and/or jurisdictional approaches.

Question no.	2023 Question text	Revisions from 2022	Details and rationale for revisions
			<ul style="list-style-type: none"> • Removed drop-down option: <ul style="list-style-type: none"> ○ Column 2 "Primary reason for not engaging in landscape and/or jurisdictional approaches*": The drop-down option "Insufficient knowledge of deforestation/forest degradation impacts from forest risk commodities" has been removed as it is considered good practice for companies to engage in landscape and/or jurisdictional approaches irrespective of the impacts from forest risk commodities. • Modified guidance: New guidance for "Explain why your organization does not engage in landscape/jurisdictional approaches and describe plans to engage in the future" requests reasons for not engaging, and details of plans to engage including - actions, timeframes and investment. • New explanation of terms: Definitions for "Landscape approach" and "Jurisdictional approach" have been updated to reflect most recent research on good practice in this area.
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.	<p>Modified question</p> <ul style="list-style-type: none"> • Columns 1 and 2 <p>Additional guidance</p>	<ul style="list-style-type: none"> • Rewording: Column 2 "Explain your process for prioritizing landscapes/jurisdictions for engagement", previously "Please explain" has been reworded to request a more specific data point on the process of prioritizing landscapes/jurisdictions for engagement. • Requested content has been reworded to reflect the change to column text. • New drop-down options: <ul style="list-style-type: none"> ○ Column 1 "Criteria for prioritizing landscapes/jurisdictions for engagement" - Several drop-down options have been added to account for new ISEAL guidance and align with metrics from key initiatives such as Landscale, Forest Positive Coalition Activity Framework and IDH SourceUp. • Removed drop-down options: <ul style="list-style-type: none"> ○ Column 1 "Criteria for prioritizing landscapes/jurisdictions for engagement" - Several drop-down options have been removed to account for new ISEAL guidance and align with metrics from key initiatives such as Landscale, Forest Positive Coalition Activity Framework and IDH SourceUp. • New explanation of terms: Definitions for "Smallholders", "Natural ecosystem", "Deforestation" and "Conversion" have been added.
F6.10b	Provide details of your engagement with landscape/jurisdictional approaches to sustainable land use during the reporting year.	<p>Modified question</p> <ul style="list-style-type: none"> • Column 1, 3, 4, 11, 12 <p>Additional guidance</p>	<ul style="list-style-type: none"> • Removed columns: <ul style="list-style-type: none"> ○ "Implementation partner(s)" and "Is the landscape defined by administrative boundaries of sub national governments and does the approach have active government involvement" have been removed. This data will be collected in Column 4 "Types of partners engaged in the initiative design and implementation". ○ "Brief description of landscape/jurisdictional approach" has been removed to reduce reporting burden. This data can be reported in Column 8 'Description of engagement' instead. ○ "Forest risk commodities relevant to this landscape/jurisdictional approach" has been removed and the data point incorporated into new question F6.10c. ○ "Details of your investment" has been removed to simplify reporting. ○ "Type of assessment framework" and "Is progress monitored and publicly reported on?" have been merged into column 12 "Is a collective monitoring framework used to measure progress?", to focus reporting on key approaches for assessing progress in a landscape. • New columns: <ul style="list-style-type: none"> ○ Column 1 "Landscape/Jurisdiction ID" has been added to improve data quality. ○ Column 4 "Types of partners engaged in the initiative design and implementation" has replaced several columns requesting text-based responses on stakeholders engaged. The new column has "select all that apply" drop-down options instead of a text field to reduce reporting burden and improve data quality.

Question no.	2023 Question text	Revisions from 2022	Details and rationale for revisions
			<ul style="list-style-type: none"> ○ Column 12 "Is a collective monitoring framework used to measure progress?" has merged data points from several columns on assessment frameworks to request information on collective monitoring. ● Rewording: <ul style="list-style-type: none"> ○ Column 3 "Name of landscape or jurisdiction area" and Column 11 "Estimated investment over the project period (currency)" have had minor corrections to increase clarity. ○ Column 12 "Drop-down options have been reworded to distinguish between collective monitoring using a shared external framework and using an internally defined framework. ○ Requested content for "Is a collective monitoring framework used to measure progress?" and "State the achievements of your engagement so far, and how progress is measured" has been reworded to reflect changes to response options. ● New drop-down options: <ul style="list-style-type: none"> ○ Column 6 "Goals supported by engagement": Several drop-down options have been added to better reflect the key environmental, social, governance and production goals companies engage in. ○ Column 7 "Company actions supporting approach": Several drop-down options have been added on multi-stakeholder alignment, sustainable production and land use practices, and community and government capacity building to reflect good practice approaches to driving conservation and restoration impacts at scale and transitioning towards deforestation- and conversion-free production. ● Removed drop-down options: <ul style="list-style-type: none"> ○ Column 6 "Goals supported by engagement" and Column 7 "Company actions supporting approach": Several drop-down options have been removed to simplify reporting and focus on key best-practice goals and actions. ● Modified guidance: <ul style="list-style-type: none"> ○ Guidance for "Landscape/Jurisdiction ID" requests a unique reference number for each of their LA/JA initiatives. ○ Requested content for "Description of engagement" has been revised to request key data points previously collected by ""Brief description of landscape/jurisdictional approach" such as the criteria used to prioritizes chosen goals. ● New explanation of terms: Definition added for 'Agroforestry', 'Free, Prior and Informed Consent (FPIC)' and 'REDD+'
F6.10c	For each of your disclosed commodities, provide details of the production/consumption volumes from each of the landscapes/jurisdictions you engage in.	New question	<ul style="list-style-type: none"> ● New question: Requests details on your organization's production/consumption volumes in the landscapes/jurisdictions you engage in to help data users to understand how your engagement in landscape/jurisdictional approaches relate to your sourcing of forest risk commodities.
F6.12	Is your organization supporting or implementing project(s) focused on ecosystem restoration and long-term protection?	Minor change	<ul style="list-style-type: none"> ● Rewording: <ul style="list-style-type: none"> ○ Question text reworded to emphasize 'long-term' protection of ecosystems. ○ Drop-downs reworded to enable companies with no projects currently in place, to more clearly specify whether they do or do not plan implement any in the next two years.
F6.12a	Provide details on your project(s), including the extent, duration, and monitoring frequency. Please specify any measured outcome(s).	Modified question <ul style="list-style-type: none"> ● Columns 2, 4, 6, 15, 16, 17 Additional guidance	<ul style="list-style-type: none"> ● New columns: <ul style="list-style-type: none"> ○ Column 3 "Expected benefits of project" has been added to enable data users to better understand companies' motivations for implementing projects and focus on project impact. ○ Column 4 "Is the project originating any carbon credits?" has been added to capture whether restoration projects, that form part of a company's forest strategy, are also part of their climate strategy.

Question no.	2023 Question text	Revisions from 2022	Details and rationale for revisions
			<ul style="list-style-type: none"> ○ Column 6 "Where is the project taking place in relation to your value chain?" requesting data on whether projects are within, or outside companies' supply chain has been added to improve data on restoration projects. ○ Column 15 "Total investment over the project period (currency)" has been added to help data users understand the significance of companies' ecosystem restoration projects. ● Removed columns: "Primary motivation" has been removed and replaced with "Expected benefits" to focus on the impact and outcome of projects. ● New drop-down options: <ul style="list-style-type: none"> ○ Column 2 "Project type": Several drop-down options have been added to better reflect the range of nature-based solutions companies can employ in projects, to align with recent developments in IUCN and WRI's Restoration Opportunities Assessment Methodology, and IUCN Conservation Actions Classification Scheme. ○ Column 16 "For which of your expected benefits are you monitoring progress?": Significant expansion of drop-down options to align with the expected benefits which may be reported in column 3. ● Rewording: Column 16 "For which of your expected benefits are you monitoring progress?", previously "Measured outcomes to date" has been reworded to improve clarity of data request by specifying the monitoring progress for the disclosed benefits. ● Modified guidance: <ul style="list-style-type: none"> ○ A line of guidance has been added for "Total investment over the project period (currency)" specifying which currency to use in reporting. ○ Requested content has been added for "For which of your expected benefits are you monitoring progress?" specifying companies refer to expected benefits selected in column 3 in their response. ● New explanation of terms: Definitions added for 'Afforestation', 'Natural ecosystem' and 'Threatened and protected species'.
F7 Verification			
No change			
F8 Barriers and challenges			
No change			
F9 – F16 (Metals & mining and Coal sectors only)			
No change			
F17 Signoff			
No change			
SF Supply chain			
No change			
Glossary			
New definitions	<i>"Area for infrastructure", "Classification system", "Consolidation approach", "Deforestation- and/or conversion-free (DCF)", "Embedded commodity", "Reporting Boundary", "Scheme/ smallholder-managed land", "Physically certified commodity volumes".</i>		
Updated definitions	<i>"First-tier supplier", "Forest risk country", "Jurisdictional approach", "Landscape approach".</i>		

3. 2023 map

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

Module no.	Module	Section	Question no.	2023 question text	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.		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.	F0.7a, F1.1, F1.2, F1.3, F1.4, F1.5, F1.5f, F1.6a, F1.7, F2.1a, F2.1b, F2.2, F3.1, F3.1b, F3.2, F4.6, F4.6b, F6.1a, F6.1b, F6.2, F6.3, F6.3a, F6.4, F6.5, F6.6, F6.6a, F6.7, F6.8, F6.9, F6.11, F8.1, F8.2, SF1.1a, SF1.1b, SF2.1, SF3.1, SF3.1a	Yes
F0	Introduction	Introduction	F0.5	Select the option that describes the reporting boundary for which forests-related impacts on your business are being reported.		Yes
F0	Introduction	Introduction	F0.6	Select the countries/areas in which you operate.		Yes
F0	Introduction	Introduction	F0.7 (2022 F0.5)	Are there any parts of your direct operations or supply chain that are not included in your disclosure?	F0.7a	Yes
F0	Introduction	Introduction	F0.7a (2022 F0.5a)	Identify the parts of your direct operations not included in your disclosure.	F0.4, F0.7	Yes
F0	Introduction	Introduction	F0.8 (2022 F0.6)	Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?		Yes
F0	Introduction	Introduction	F-MM0.9/F-CO0.9 (2022 F-MM0.7/F-CO0.7)	Select the option that best describes the reporting boundary for which biodiversity-related issues are being reported?		No
F0	Introduction	Introduction	F-MM0.10/F-CO0.10 (2022 F-MM0.8/F-CO0.8)	Within your reporting boundary, are there any geographical areas, business units or mining projects excluded from your disclosure?	F-MM0.10a/F-CO0.10a	No
F0	Introduction	Introduction	F-MM0.10a/F-CO0.10a (2022	Please report your exclusions and describe their potential for biodiversity-related risk.	F-MM0.10/F-CO0.10	No

Module no.	Module	Section	Question no.	2023 question text	Linked questions	Minimum version
			F-MM0.8a/F-CO0.8a)			
F1 Current state						
F1	Current State	Dependence	F1.1	How does your organization produce, use, or sell your disclosed commodity(ies)?	F0.4, F1.5c, F3.2a, F6.5, F6.6	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, F1.5f, F1.5e	Yes
F1	Current State	Measurement	F1.5a	Disclose your production and/or consumption figure, and the percentage of commodity volumes verified as deforestation- and/or conversion-free.	F1.5	Yes
F1	Current State	Measurement	F1.5b	Provide a breakdown of your DCF and non-DCF volumes relevant to your stage in the supply chain according to how verification is achieved and the highest level of traceability.	F1.5, F1.5a	No
F1	Current State	Measurement	F1.5c (2022 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.	F1.5	Yes
F1	Current State	Measurement	F1.5d (2022 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	F1.5e (2022 F1.5d)	Why is production and/or consumption data not available for your disclosed commodity(ies)?	F1.5	Yes
F1	Current State	Measurement	F1.5f (2022 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
F2 Procedures						
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	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

Module no.	Module	Section	Question no.	2023 question text	Linked questions	Minimum version
F2	Procedures	Value chain mapping	F2.3	Do you use a classification system to determine risk of deforestation and/or conversion of other ecosystems for your sourcing areas, and if yes, what methodology is used, and what is the classification used for?	F0.4	No
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?	F0.4, 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
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
F4 Governance						
F4	Governance	Board oversight	F4.1	Is there board-level oversight of forests-related issues within your organization?	F4.1a, F4.1b, F4.1c	Yes
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, F6.4	Yes
F4	Governance	Policy	F4.5a	Select the options to describe the scope and content of your policy.	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, F6.4, F0.4	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

Module no.	Module	Section	Question no.	2023 question text	Linked questions	Minimum version
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	Yes
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	Targets	F6.1	Did you have any forests-related timebound and quantifiable targets that were active during the reporting year?	F6.1a, F6.1b	Yes
F6	Implementation	Targets	F6.1a	Provide details of your forests-related timebound and quantifiable target(s), and progress made.	F0.4, F6.1	Yes
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, F4.5, F4.6, 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	Indicate if you collect data regarding your own compliance and/or the compliance of your suppliers with the Brazilian Forest Code, and if so, provide details on your methods and progress.	F0.4, F1.1	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	Indicate if you are working with your direct suppliers to drive action on forests-related issues, and if so, provide details of the engagement.	F0.4	Yes
F6	Implementation	Engagement	F6.9	Indicate if you are working beyond your first-tier supplier(s) to drive action on forests-related issues, and if so, provide details of the engagement.	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, F6.10c	No

Module no.	Module	Section	Question no.	2023 question text	Linked questions	Minimum version
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
F6	Implementation	Engagement	F6.10c	For each of your disclosed commodities, provide details of the production/consumption volumes from each of the landscapes/ jurisdictions you engage in.	F6.10	No
F6	Implementation	Engagement	F6.11	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	Is your organization supporting or implementing project(s) focused on ecosystem restoration and long-term protection?	F6.12a	No
F6	Implementation	Ecosystem restoration	F6.12a	Provide details on your project(s), including the extent, duration, and monitoring frequency. Please specify any measured outcome(s).	F6.12	No
F7 Verification						
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
F8 Barriers and challenges						
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
F9 – F16 (metals & mining and coal sectors only)						
Refer to questionnaire for details						No
F17 Signoff						
F17	Signoff	Further information	F-F1	Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.		Yes
F17	Signoff	Signoff	F17.1	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	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

Module no.	Module	Section	Question no.	2023 question text	Linked questions	Minimum version
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
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