

# 2023 SNAPSHOT TECHNICAL GUIDANCE



### **Document Control**

Item	Date
Document first published	15 September 2023
Document updated to include additional detail in summary of changes and to update currency conversion values.	23 November 2023
Document updated with currency conversion values which were reported as faulty in previous version.	26 January 2024



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#### Introduction

#### What is the Snapshot Report?

The Snapshot Report is one of the analytics outputs produced by CDP to help you analyze your supplier data. The Snapshot Report provides a summary of the Key Performance Indicators (KPIs) CDP Supply Chain members monitor when reviewing their supplier responses. A separate snapshot report is created for each theme: climate change, forests, and water security.

#### What is the purpose of this document?

The KPIs presented in the Snapshot Report are calculated from a combination of direct answers to questions within the CDP questionnaires and in some cases a combination of answers from your suppliers. This document describes what each KPI is measuring and the logic behind each KPI to help improve your understanding of the data output.

#### How to use this document

The logic behind each KPI is split into clauses describing the requirements for each display option. Each clause will include the display value shown in the report, the source question number(s) from the questionnaire, and the response data required to fulfill that clause. Clauses can also include multiple different scenarios to give the same display value, these are indicated by "OR" sections.

For example, the requirements for the following clause are:

- Either question C2.4 does not equal "Yes"
- Or column "Are you able to provide a potential financial impact figure?" in question C2.4a does not equal "Yes, a single figure estimate"
- Or column "Are you able to provide a potential financial impact figure?" in question C2.4a does not equal "Yes, an estimated range DISPLAY "Question not applicable"

WHERE

C2.4 ≠

Yes

OR

C2.4a col Are you able to provide a potential financial impact figure? #

Yes, a single figure estimate



OR Yes, an estimated range

The logic clauses should be read sequentially; the first clause which is satisfied within each KPI is the display value which is shown in the report.

#### How does this link with other analytic outputs CDP Supply Chain produces?

The snapshot provides a good summary of your supplier responses this year, but it is useful to use it alongside the other analytics outputs listed below to get more detail and a greater understanding of supplier responses.

As part of your supplier data analytics package, you will be able to access the following outputs through your CDP Supply Chain dashboard:

- Supplier Export List
- Snapshot Report
- Full Data Extract
- Supplier Profiles presents data from the Snapshot report in individual supplier scorecards. Available for lead and premium. Standard members can purchase for an additional fee.
- Browse my Data a platform for data visualizations based on the Snapshot report
- Custom Report uses data from the Snapshot report in conjunction with data from other sources
- Scope 3 Report

#### **Useful Resources**

- ▼ 2023 Questionnaires and Guidance
- ▼ 2023 Scoring Methodology
- ▼ 2023 Questionnaire Changes Guides



#### **Overview of Changes for 2023**

Below is a list of changes to the 2023 Snapshot Report compared with the 2022 Snapshot Report. Details of logic changes can be found in more detail in the specific KPI columns below.

Meta Data Columns (relevant for all three themes)		
Internal member contact name	Removed	
Contact first name	Removed	
Contact last name	Removed	
Contact email	Removed	
Contact language	Removed	
Climate Change		
Highest level of responsibility	Column names change and options added	
KPI: Transition plan aligned to a 1.5 degree world	Column name changes	
KPI: Science Based Target	Changes in options	
KPI: Renewable energy purchasing behavior	Changes in option name and option added	
KPI: Scope 1	Include values greater than or equal to 0 as satisfying "Yes"	
KPI: Scope 2 (market-based)	Include values greater than or equal to 0 as satisfying "Yes"	
KPI: Scope 2 (location-based)	Include values greater than or equal to 0 as satisfying "Yes"	
KPI: Scope 3 (purchased goods and services)	Include values greater than or equal to 0 as satisfying "Yes"	
KPI: Verification Scope 1	Now included in Minimum Version questionnaire – "question not applicable" logic removed	
KPI: Verification Scope 2	Now included in Minimum Version questionnaire – "question not applicable" logic removed	
KPI: Impact on gross global emissions Scope 1 2 combined direction of change	Column name changes	



	DISCLOSURE INSIGNT
Forests	
KPI: Highest level forest management Column name changed, Changes to logic	
KPI: Sources from high risk zones	Question number change, Options added, Changes to logic
KPI: Exclusions	Question number change, Changes to logic
KPI: Measures forest code compliance in direct operations	Restructure KPI, Changes to logic
KPI: Measures forest code compliance on palm oil in direct operations	Deleted KPI
KPI: Measures forest code compliance on cattle products in direct operations	Deleted KPI
KPI: Measures forest code compliance on soy in direct operations	Deleted KPI
KPI: Measures forest code compliance in supply chain	Restructure KPI, Changes to logic
KPI: Measures forest code compliance on palm oil in supply chain	Deleted KPI
KPI: Measures forest code compliance on cattle products in supply chain	Deleted KPI
KPI: Measures forest code compliance on soy in supply chain	Deleted KPI
KPI: Structured cross-commodity forests-related policy	Option name change, Changes to logic
KPI: Any timber policies	Question number change, Option change, Changes to logic
KPI: Structured timber policies	Question number change, Column change, Changes to logic
KPI: Any palm oil policies	Question number change, Column change, Changes to logic
KPI: Structured palm oil policies	Question number change, Column change, Changes to logic
KPI: Any cattle products policies	Question number change, Column change, Changes to logic
KPI: Structured cattle products policies	Question number change, Column change, Changes to logic
KPI: Any soy policies	Question number change, Column change, Changes to logic
KPI: Structured soy policies	Question number change, Column change, Changes to logic
KPI: Public Forest commitment	New column added, Changes to logic
KPI: Endorsing New York Declaration on forests	New column added, Changes to logic
•	<u> </u>



	DISCLOSURE INSIGHT
KPI: Endorsing Cerrado manifesto	New column added, Changes to logic
KPI: Endorsing other	New column added, Changes to logic
KPI: Working with timber direct suppliers	Question name changed, No logic change
KPI: Working with palm oil direct suppliers	Question name changed, No logic change
KPI: Working with cattle products direct suppliers	Question name changed, No logic change
KPI: Working with soy direct suppliers	Question name changed, No logic change
Water Security	
KPI: Highest level water management stated	Column name modified, Option added, Option modified
KPI: Sign Off	Question number changed
KPI: Water-related targets or goals	Question number changed, Column and logic modified
KPI: Structured water-related target or goal	Question number changed, Column name and logic modified
KPI: Reports a basin-level water related target or goal	Question number changed, Column name and logic modified
KPI: Reports a water efficiency target	Question number changed, Column name and logic modified
KPI: Reports a WASH target	Question number changed, Column name and logic modified
KPI: Reports a water pollution reduction target	Question number changed, Column name and logic modified
KPI: Reports an ecosystem target	Question number changed, Column name and logic modified
KPI: Reports comprehensive company-wide water related policy	Option added, logic modified
KPI: Report paying any penalties or fines in reporting year	Column and option changed and logic modified
KPI: Number of fines compared to previous reporting year	Column and option changed and logic modified
KPI: Reported monitoring discharge quality - standard effluent etc	Row name changed
KPI: Engages suppliers	Question number, Column and option changed
KPI: % of total procurement spend	Deleted KPI
KPI: % of total procurement spend on onboarding & compliance	Deleted KPI
KPI: % of total procurement spend on incentivizing for improved	Deleted KPI
water management and stewardship	



KPI: % of total procurement spend on innovation and collaboration

Deleted KPI

Meta Data Fields - Climate Change, Forests, and Water Security

mota bata i fordo Gillinato Gilango, i Gresto, ana Water Geoarity				
Column Name	Data Source (CRM/2023 Question Number)	Logic	Change from 2021	
Member	CRM > ADR > Authority Organization	DISPLAY value	No change	
Theme	CRM > Invitation > Questionnaire > Theme	DISPLAY value	No change	
Year	CRM > Invitation > Questionnaire > Questionnaire			
	Year	DISPLAY value	No change	
Requested supplier	CRM > ADR > Discloser Organization			
name	·	DISPLAY value	No change	
Reference number	CRM > ADR > Authority Reference Id	DISPLAY value	No change	
Spend	CRM > ADR > Spend	DISPLAY value	No change	
Priority level	CRM > ADR > Priority Level	DISPLAY value	No change	
Internal division	CRM > ADR > Internal Division	DISPLAY value	No change	
Internal region	CRM > ADR > Internal Region	DISPLAY value	No change	
Disclosing	CRM > Invitation > Invited Organization			
organisation name		DISPLAY value	No change	
Response status	CRM > 2020 Invitation > Response Status / CRM			
	> 2020 Request > Request response status	DISPLAY value	No change	
Public / Non public	CRM > Invitation > Public / Non public	DISPLAY value	No change	



			DISCLOSURE INSIGHT
Date submitted	CRM > Request > Response submitted on	DISPLAY value	No change
Extension date	CRM > Request > End Date	DISPLAY value	No change
Number of customer	CRM > 2020 Invitation > Count of active requests		_
requests	associated with invitation not including the		
	authority "CDP Investor"	DISPLAY value	No change
Invited by investors	CRM > 2020 Invitation > Does it contain an		_
	investor request	DISPLAY value	No change
Previous year	CRM > 2020 Invitation > Response Status		
response status	CRM > 2020 Request > Request response status.		
		DISPLAY value	No change
HQ country	CRM > Organization > HQ Country	DISPLAY value	No change
CDP ACS industry	CRM > Invitation > Primary Activity > Tag		- i
	Collection	DISPLAY value	No change
CDP ACS activity	CRM > Invitation > Primary Activity > Tag Group		
group		DISPLAY value	No change
CDP ACS activity	CRM > Invitation > Primary Activity > Tag		
		DISPLAY value	No change
Questionnaire sector	CRM > Invitation > Primary Sector	DISPLAY value	No change
SME	CRM > Invitation > Revenue confirmed below		
	threshold	DISPLAY value	No change
Questionnaire versior	CRM > Invitation > Selected Tier	DISPLAY value	No change
Main user first name	CRM > Invitation > Main User > Contact > First		_
	Name	DISPLAY value	No change
Main user last name	CRM > Invitation > Main User > Contact > Last		
	Name	DISPLAY value	No change
Main user email	CRM > Invitation > Main User > Contact > Email	DISPLAY value	No change
Main user language	CRM > Invitation > Main User > Contact >		_
	Language	DISPLAY value	No change
CDP requested org	CRM > Request > Requested Organization >		
number	Organization No	DISPLAY value	No change
CDP invited org	CRM > Invitation > Invited Organization >		
number	Organization No	DISPLAY value	No change



CDP invited org	CRM > Invitation > Invited Organization >		
number	Organization No	DISPLAY value	No change
CDP member number	CRM > Request > Authority > Organization		-
	Number	DISPLAY value	No change
Submission language	CRM - Invitation - Response submission language	DISPLAY value	No change

# Main Key Performance Indicator Columns – Climate Change Main Key Performance Indicator Columns – Climate Change

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Column: Transition plan aligned to a 1.5 degree world	
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Column: Structured climate targets	21
Column: Science Based Target	24
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Column: Internal price on carbon	DISCLOSURE INSIGHT
Column: Total emissions reduced	
Column: Energy consumption	36
Column: Total energy consumed (MWH)	37
Column: Total renewable energy consumed (MWH)	38
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Column: Total purchased electricity consumed from renewable sources (MWH)	41
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Column: Scope 2 (location-based)	DISCLOSURE INSIGHT AC
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Column: Engages suppliers	77
Column: Total % spend engaged on compliance and onboarding	78
Column: Total % spend engaged on engagement and incentivization	79
Column: Allocates emissions	
Column: Collaborative opportunities	81

Column: Currency	Data source: C0.4	Changes for 2023
Description:		
Currency used for financial disclosure through	out climate change questionnaire response.	
Logic:		No change
DISPLAY "Question unanswered"		
WHERE	WHERE	
Overall response status ≠		
Submitted		
OR		
Late Submission		
DISPLAY value in		
C0.4		



			DISCLOSURE INSIGHT
WHERE			
C0.4 =			
Contains data			
DISPLAY "Question unanswered"			
WHERE			
C0.4 =			
Does not contain data			
	Data source: SC0.1 L	Init: USD (\$)	Changes for 2023
Description:	Jaka 304100. 200.1	νιιι. ΟΟΒ (ψ)	Shariges for 2020
This indicates the revenue of the disclosing organ	nization in USD.		
Logic:			No change
DISPLAY "Question unanswered"			Currency conversion values can be
WHERE			found <u>here</u> .
Overall response status ≠			
Submitted			
OR			
Late Submission			
DICDLAY value in			
DISPLAY value in			
SC0.1 WHERE			
SC0.1 =			
Contains Data			
	urranav in CO 4. Whara ra	vanua providad and na	
**Multiply by conversion rate base on reported cu currency provided, display raw value with asterisk		venue provided, and no	
Currency provided, display raw value with asterism	( )		
DISPLAY "Question unanswered"			
WHERE			
SC0.1 =			
Does not contain data			



	DISCLOSURE INSIGHT
Column: Board level oversight Data source: C1.1	Changes for 2023
Description:	
This indicates if the disclosing organization has board level oversight on climate-related issues.	
Logic:	No change
DISPLAY "Question unanswered"	
WHERE	
Overall response status ≠	
Submitted	
OR	
Late Submission	
Late Cubiniosion	
DISPLAY "Yes"	
WHERE	
C1.1 =	
Yes	
DISPLAY "No"	
WHERE	
C1.1 =	
No	
DISPLAY "Question unanswered"	
WHERE	
C1.1 = no selection	
Column: Highest level of responsibility  Data source: C1.1a and C1.2	Changes for 2023
Description:	Shariges for 2020
Boothplion.	
This indicates what level to which the organization takes responsibility for climate change.	
Logic:	
20310.	DISPLAY "C-Suite":
DISPLAY "Question unanswered"	Column name C1.1a updated
DIOI LAT QUOSIIOTI UTIAITSWETEU	Column name on ra upualeu



WHERE Overall response status # Submitted OR Late Submission DISPLAY "Question not applicable" WHERE C1.1. ≠ Yes DISPLAY "C-Suite" WHERE C1.1a\_ Col\_(Position of individual or committee) = Contains data. DISPLAY "C-Suite" WHERE C1.2\_Col\_(Position or committee) = Chief Executive Officer (CEO) Chief Financial Officer (CFO) Chief Operating Officer (COO) Chief Procurement Officer (CPO) Chief Risks Officer (CRO) Chief Sustainability Officer (CSO) Chief Investment Officer (CIO) Chief Credit Officer (CCO) Chief Underwriting Officer (CUO) Other C-Suite Officer, please specify Chief Executive Officer (CEO) Chief Financial Officer (CFO) President Chief Government Relations Officer (CGRO)

Chief Technology Officer (CTO)

2022: Position of individual(s)
2023: Position of individual or
committee
2022: Name of the position(s) and/or
committee(s)
2023: "Position of individual or
committee"
3 new options added:
Chief Government Relations Officer
(CGRO),
Chief Technology Officer (CTO),
General Counsel

DISPLAY "C-Suite":
Column name C1.2 updated
2022: Name of the position(s) and/or
committee(s)
2023: "Position or committee"
3 new options added:
Chief Government Relations Officer
(CGRO),
Chief Technology Officer (CTO),

General Counsel



**DISCLOSURE INSIGHT ACTION** General Counsel **DISPLAY** "Committee" WHERE C1.2 Col (Position or committee) = Risk committee Sustainability committee Safety, Health, Environment and Quality committee Corporate responsibility committee Credit committee Investment committee Responsible Investment committee Audit committee Other committee, please specify Chief Government Relations Officer (CGRO) Chief Technology Officer (CTO) General Counsel **DISPLAY** "Management Level" WHERE C1.2\_Col\_(Position or committee) = Business unit manager Energy manager Environmental, Health, and Safety manager Environment/ Sustainability manager Facility manager Process operation manager Procurement manager Public affairs manager Risk manager Portfolio/Fund manager

ESG Portfolio/Fund manager Investor relations manager



DISCLOSURE INSIGHT
Changes for 2023
No change



DISCLOSURE INSIGHT		
DISPLAY selection in C16.1 Col Corresponding job category		
DISPLAY "Question unanswered" WHERE C15.1 Col Corresponding job category =		
No data Column: Transition plan aligned to a 1.5 degree world	Data source: C3.1	Changes for 2023
Description:  This indicates if the organization has a transition progress towards having one.	on plan aligned with a 1.5 °C world, or their level of	
DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission		Column name C3.1 updated 2022: Transition Plan 2023: Climate transition plan
DISPLAY "Yes" WHERE C3.1 Col Climate transition plan = Yes, we have a climate transition plan which a		
DISPLAY "No, in development" WHERE C3.1 Col Climate transition plan = No, but our strategy has been influenced by climate-related risks and opportunities, and we are developing a climate transition plan within two years		
DISPLAY "No, but strategy influenced"		



	DISCLOSURE INSIGHT
WHERE C3.1 Col Climate transition plan = No, our strategy has been influenced by climate-related risks and opportunities, but we do not plan to	
develop a climate transition plan within two years	
DISPLAY "No" WHERE	
C3.1 Col Climate transition plan = No, and our strategy has not been influenced by climate-related risks and opportunities	
DISPLAY "Question unanswered" WHERE	
C3.1 Col Climate transition plan = No data	
Column: Any climate targets Data source: C4.1	Changes for 2023
Column: Any climate targets  Data source: C4.1  Description:	Changes for 2023
Description:  This indicates if the organization submits any targets to reduce emissions inventories. This	Changes for 2023
Description:  This indicates if the organization submits any targets to reduce emissions inventories. This demonstrates the level of ambition for the future and the expected levels of emissions.	
Description:  This indicates if the organization submits any targets to reduce emissions inventories. This demonstrates the level of ambition for the future and the expected levels of emissions.  Logic:	No change
Description:  This indicates if the organization submits any targets to reduce emissions inventories. This demonstrates the level of ambition for the future and the expected levels of emissions.  Logic:  DISPLAY "Question unanswered"	
Description:  This indicates if the organization submits any targets to reduce emissions inventories. This demonstrates the level of ambition for the future and the expected levels of emissions.  Logic:  DISPLAY "Question unanswered"  WHERE	
Description:  This indicates if the organization submits any targets to reduce emissions inventories. This demonstrates the level of ambition for the future and the expected levels of emissions.  Logic:  DISPLAY "Question unanswered"  WHERE  Overall response status ≠  Submitted	
Description:  This indicates if the organization submits any targets to reduce emissions inventories. This demonstrates the level of ambition for the future and the expected levels of emissions.  Logic:  DISPLAY "Question unanswered"  WHERE  Overall response status ≠  Submitted  OR	
Description:  This indicates if the organization submits any targets to reduce emissions inventories. This demonstrates the level of ambition for the future and the expected levels of emissions.  Logic:  DISPLAY "Question unanswered"  WHERE  Overall response status ≠  Submitted	
Description:  This indicates if the organization submits any targets to reduce emissions inventories. This demonstrates the level of ambition for the future and the expected levels of emissions.  Logic:  DISPLAY "Question unanswered"  WHERE  Overall response status ≠  Submitted  OR  Late Submission  DISPLAY "No"	
Description:  This indicates if the organization submits any targets to reduce emissions inventories. This demonstrates the level of ambition for the future and the expected levels of emissions.  Logic:  DISPLAY "Question unanswered"  WHERE  Overall response status ≠  Submitted  OR  Late Submission  DISPLAY "No"  WHERE	
Description:  This indicates if the organization submits any targets to reduce emissions inventories. This demonstrates the level of ambition for the future and the expected levels of emissions.  Logic:  DISPLAY "Question unanswered"  WHERE  Overall response status ≠  Submitted  OR  Late Submission  DISPLAY "No"	



		DISCLOSURE INSIGHT
DISPLAY selection(s) as semi-colon separ WHERE C4.1 = Contains data	rated list	
DISPLAY "Question unanswered" WHERE C4.1 = No data		
Column: Structured climate targets	Data source: C4.1, C4.1a and C4.1b	Changes for 2023
Description:	Data Scarco. Citi, Citia and Citis	Sharigos for 2020
This indicates if the organization reported	any structured climate target.	
Logic:	only on thousand our constant of the goal	No change
DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission		
DISPLAY "Question not applicable" WHERE C4.1 ≠ Absolute target OR Intensity target OR Both absolute and intensity targets		
DISPLAY "Yes" WHERE for a single row		



```
C4.1a_Col_(Scope(s)) =
Any data
AND
C4.1a_Col_(Targeted reduction from base year (%)) > 0
AND
C4.1a Col (Total base year emissions covered by target in all selected Scopes (metric tons CO2e)
> 0
AND
C4.1a_Col_(Target year) =
Any data
AND
C4.1a_Col_(Target status in reporting year) =
New
Underway
Revised
Replaced
Achieved
DISPLAY "Yes"
WHERE for a single row
C4.1b_Col_(Scope(s)) =
Any data
AND
C4.1b_Col_(Targeted reduction from base year (%)) > 0
AND
C4.1b_Col_(Intensity metric) =
Any data
AND
C4.1b_Col_(Intensity figure in base year for all selected Scopes (metric tons CO2e per unit of
activity) > 0
AND
C4.1b_Col_(Target year) =
Any data
AND
```



```
C4.1b_Col_(Target status in reporting year) =
New
Underway
Revised
Replaced
Achieved
DISPLAY "No, criteria unsatisfied"
WHERE
C4.1a_Col_(Scope(s))≠
Any data
OR
C4.1a_Col_(Targeted reduction from base year (%)) #
> 0
OR
C4.1a_Col_(Intensity figure in base year for all selected Scopes (metric tons CO2e per unit of
activity)) ≠
> 0
OR
C4.1a Col (Target year) ≠
Any data
OR
C4.1a Col (Target status in reporting year) ≠
New
Underway
Achieved
Revised
Replaced
AND
C4.1b Col (Scope(s)) ≠
Any data
OR
C4.1b_Col_(Targeted reduction from base year (%)) ≠
> 0
```



	DISCLOSURE INSIGH
OR	
C4.1b_Col_(Intensity metric) ≠	
Any data	
OR	
C4.1b_Col_(Intensity figure in base year for all selected Scopes (metric tons CO2e per unit of	
activity) ≠	
> 0	
OR	
C4.1b_Col_(Target year) ≠	
Any data	
OR	
C4.1b_Col_(Target status in reporting year) ≠	
New	
Underway	
Achieved	
Revised	
Replaced	
DISPLAY "Question unanswered"	
WHERE	
C4.1a =	
No data in table	
AND	
C4.1b =	
No data in table	
Column: Science Based Target Data source: C4.1, C4.1a and C4.1b	Changes for 2023
Description:	
This indicates if the organization is reporting a science-based target.	
Logic:	
	C4.1a, C4.1b column position
"DISPLAY "Question unanswered"	changed
WHERE	



Overall response status ≠ 2022= C4.1a Col position 25 & Submitted C4.1bCol position 28 2023= C4.1a & C4.1b Col position 2 OR Late Submission DISPLAY "No, anticipated" DISPLAY "Question not applicable" DISPLAY "No, criteria unsatisfied" WHERE C4.1 =Modified Option: 2022: No, but we anticipate setting No Target one in the next 2 years OR Does not Contain Data 2023: No, but we anticipate setting one in the next two years DISPLAY "Yes" WHERE for a single row C4.1a\_Col\_(Scope(s)) = Any data AND C4.1a\_Col\_(Targeted reduction from base year (%)) > 0 AND C4.1a Col (Total base year emissions covered by target in all selected Scopes (metric tons CO2e)) > 0 AND C4.1a\_Col\_(Target year) = Any data AND C4.1a\_Col\_(Is this a science-based target?) = Yes, and this target has been approved by the Science-Based Targets initiative **AND** C4.1a\_Col\_(Target status in reporting year) = New Underway Revised Replaced Achieved



```
DISPLAY "Yes"
WHERE for a single row
C4.1b\_Col\_(Scope(s)) =
Any data
AND
C4.1b_Col_(Targeted reduction from base year (%)) > 0
AND
C4.1b_Col_(Intensity metric) =
Any data
AND
C4.1b_Col_(Intensity figure in reporting year for all selected Scopes (metric tons CO2e per unit of
activity)) > 0
AND
C4.1b_Col_(Target year) =
Any data
AND
C4.1b_Col_(Is this a science-based target?) =
Yes, and this target has been approved by the Science-Based Targets initiative
AND
C4.1b_Col_(Target status in reporting year) =
New
Underway
Revised
Replaced
Achieved
DISPLAY "Yes, unapproved"
WHERE for a single row
C4.1a\_Col\_(Scope(s)) =
Any data
AND
C4.1a_Col_(Targeted reduction from base year (%)) > 0
AND
```



```
C4.1a_Col_(Total base year emissions covered by target in all selected Scopes (metric tons CO2e))
> 0
AND
C4.1a_Col_(Target year) =
Any data
AND
C4.1a_Col_(Is this a science-based target?) =
Yes, we consider this a science-based target, and the target is currently being reviewed by the
Science Based Targets initiative
OR
Yes, we consider this a science-based target, and we have committed to seek validation of this
target by the Science Based Targets initiative in the next two years
AND
C4.1a_Col_(Target status in reporting year) =
New
Underway
Revised
Replaced
Achieved
DISPLAY "Yes, unapproved"
WHERE for a single row
C4.1b_Col_(Scope(s)) =
Any data
AND
C4.1b_Col_(Targeted reduction from base year (%)) > 0
AND
C4.1b Col (Intensity metric) =
Any data
AND
C4.1b_Col_(Intensity figure in reporting year for all selected Scopes (metric tons CO2e per unit of
activity)) > 0
AND
C4.1b_Col_(Target year) =
```



```
Any data
AND
C4.1b Col (Is this a science-based target?) =
Yes, we consider this a science-based target, and the target is currently being reviewed by the
Science Based Targets initiative
OR
Yes, we consider this a science-based target, and we have committed to seek validation of this
target by the Science Based Targets initiative in the next two years
AND
C4.1b_Col_(Target status in reporting year) =
New
Underway
Revised
Replaced
Achieved
DISPLAY "No, anticipated"
WHERE for a single row
C4.1a_Col_(Scope(s)) =
Any data
AND
C4.1a_Col_(Targeted reduction from base year (%)) > 0
AND
C4.1a_Col_(Total base year emissions covered by target in all selected Scopes (metric tons CO2e))
> 0
AND
C4.1a_Col_(Target year) =
Any data
AND
C4.1a Col (Is this a science-based target?) =
No, but we anticipate setting one in the next two years
AND
C4.1a_Col_(Target status in reporting year) =
```



```
New
Underway
Revised
Replaced
Achieved
DISPLAY "No, anticipated"
WHERE for a single row
C4.1b\_Col\_(Scope(s)) =
Any data
AND
C4.1b_Col_(Targeted reduction from base year (%)) > 0
AND
C4.1b_Col_(Intensity metric) =
Any data
AND
C4.1b Col (Intensity figure in reporting year for all selected Scopes (metric tons CO2e per unit of
activity)) > 0
AND
C4.1b_Col_(Target year) =
Any data
AND
C4.1b_Col_(Is this a science-based target?) =
No, but we anticipate setting one in the next two years
AND
C4.1b_Col_(Target status in reporting year) =
New
Underway
Revised
Replaced
Achieved
DISPLAY "No, criteria unsatisfied"
```



```
WHERE
C4.1a Col (Scope(s)) ≠
Any data
AND
C4.1a Col (Targeted reduction from base year (%)) \neq
> 0
OR
C4.1a_Col_(Total base year emissions covered by target in all selected Scopes (metric tons CO2e))
> 0
OR
C4.1a Col (Target year) ≠
Any data
OR
C4.1a_Col_(Is this a science-based target?) #
Yes, and this target has been approved by the Science Based Targets initiative
Yes, we consider this a science-based target, and the target is currently being reviewed by the
Science Based Targets initiative
Yes, we consider this a science-based target, and we have committed to seek validation of this
target by the Science Based Targets initiative in the next two years
No, but we anticipate setting one in the next two years
OR
C4.1a Col (Target status in reporting year) ≠
New
Underway
Achieved
Revised
Replaced
AND
C4.1b Col (Scope(s)) ≠
Any data
OR
C4.1b Col (Targeted reduction from base year (%)) ≠
```



```
OR
C4.1b Col (Intensity metric) ≠
Any data
OŔ
C4.1b Col (Intensity figure in reporting year for all selected Scopes (metric tons CO2e per unit of
activity)) ≠
> 0
OR
C4.1b Col (Target year) ≠
Any data
OR
C4.1b_Col_(Is this a science-based target?) #
Yes, and this target has been approved by the Science Based Targets initiative
Yes, we consider this a science-based target, and the target is currently being reviewed by the
Science Based Targets initiative
Yes, we consider this a science-based target, and we have committed to seek validation of this
target by the Science Based Targets initiative in the next two years
No, but we anticipate setting one in the next two years
OR
C4.1b Col (Target status in reporting year) ≠
New
Underway
Achieved
Revised
Replaced
DISPLAY "Question unanswered"
WHERE
C4.1a =
No data in table
AND
C4.1b =
No data in table
```



Column: Emissions reduction initiatives	Data source: C4.3	Changes for 2023
Description:		
	missions reduction initiatives that were active in the	
reporting year.		
Logic:		No change
DISPLAY "Question unanswered"		
WHERE		
Overall response status ≠		
Submitted		
OR		
Late Submission		
DISPLAY "Yes"		
WHERE		
C4.3 =		
Yes		
DISPLAY "No"		
WHERE		
C4.3 =		
No		
DISPLAY "Question unanswered"		
WHERE		
C4.3 =		
No data	246	
Column: Monetary savings from emission reduction initiatives	Data source: C4.3b Unit: USD (\$)	Changes for 2023
Description:		



	DISCESSORE INSIGHT
This indicates the total amount of money saved from emission reduction activities implemented in the	
reporting year.	
Logic:	No change
DISPLAY "Question unanswered"	
WHERE	
Overall response status ≠	
Submitted	
OR	
Late Submission	
DISPLAY "Question not applicable"	
WHERE	
C4.3 ≠	
Yes	
DISPLAY value from calculation	1
WHERE	
C4.3b_Col_(Annual monetary savings (unit currency – as specified in C0.4)) ≥ 0	
**Multiply by conversion rate base on reported currency in C0.4. Where financial value provided, and	
no currency provided, display raw value with asterisk (*)	
DISPLAY "None reported"	
WHERE	
C4.3b_Col_(Annual monetary savings (unit currency – as specified in C0.4)) =	
No Data	
AND	
C4.3b table contains data	
DISPLAY "Question unanswered"	
WHERE	
C4.3b =	
No data	
Column: Internal price on carbon Data source: C11.3	Changes for 2023



	DISCLOSURE INSIGHT
Description:	
This indicates if the organization reported using an internal price on carbon that was active within the reporting year.	
Logic:	No change
DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission	
DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Climate Change – Minimum	
DISPLAY "Yes" WHERE C11.3 = Yes	
DISPLAY "No, but we anticipate doing so in the next two years" WHERE C11.3 = No, but we anticipate doing so in the next two years	
DISPLAY "No, and we do not currently anticipate doing so in the next two years" WHERE C11.3 = No, and we do not currently anticipate doing so in the next two years	
DISPLAY "Question unanswered"	



			DISCLOSURE INSIGHT
WHERE			
C11.3 =			
No data			
Column: Total emissions reduced	Data source: C4.3b	Unit: metric tons CO2e	Changes for 2023
Description:			
This indicates the total emissions reduced result the reporting year.	ting from the listed initia	tives that were active within	
Logic:			No change
DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission			
DISPLAY "Question not applicable" WHERE C4.3 ≠ Yes			
DISPLAY Value from calculation SUM C4.3b_Col_(Estimated annual CO2e savings (n	netric tonnes CO2e))		
DISPLAY "None reported" WHERE C4.3b_Col_(Estimated annual CO2e savings (n No data AND C4.3b = Table contains data	netric tonnes CO2e)) =		



	DISCLOSURE INSIGHT
DISPLAY "Question unanswered"	
WHERE	
C4.3b =	
Table contains no data	
Column: Energy consumption Data source: C8.2, C8.2a	Changes for 2023
Description:	
This indicates the consumption of fuel used within organization boundaries	s excluding feedstocks
(fuel used for the production of another fuel).	s, exoluting recustoons
Logic:	No change
Logic.	140 change
DISPLAY "Question unanswered"	
WHERE	
Overall response status ≠	
Submitted	
OR	
Late Submission	
Late Submission	
DISPLAY "Question not applicable"	
WHERE	
C8.2 all row ≠	
Yes	
165	
DISPLAY "Yes"	
WHERE	
C8.2a_Row_(Total energy consumption) =	
Any data	
DISDLAY "No pritoric unacticfied"	
DISPLAY "No, criteria unsatisfied" WHERE	
C8.2a_Row_(Total energy consumption) =	
No Data	
AND	
C8.2a =	



			DISCLOSURE INSIGHT
Table contains data			
DISPLAY "Question unanswered" WHERE			
C8.2a =			
Table contains no data			
Column: Total energy consumed (MWH)	Data source: C8.2, C8.2a	Unit: MWh	Changes for 2023
Description:			
This indicates total energy consumption from be importance of energy consumption in emission data users on the consumption of energy by the state of the consumption of energy by the consumpt	ns accounting, this aims t		
Logic:			No change
DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission			
DISPLAY "Question not applicable" WHERE C8.2 all row ≠ Yes			
DISPLAY value from C8.2a_Col_(Total (renewable + non-renewable	e) MWh)_Row_(Total en	ergy consumption)	
DISPLAY "None reported" WHERE			
C8.2a_Col_(Total (renewable + non-renewable No data	e) MWh)_Row_(Total en	ergy consumption) =	



			DISCLOSURE INSIGHT
AND			
C8.2a =			
Table contains data			
DISPLAY "Question unanswered"			
WHERE			
C8.2a =			
Table contains no data			
Column: Total renewable energy consumed (MWH)	Data source: C8.2, C8.2a	Unit: MWh	Changes for 2023
Description:	00.2a		
Becompaier.			
This indicates the total renewable energy cons	umed by the organization	n Renewable energy is	
energy taken from sources that are inexhaust			
geothermal, biomass and marine (tidal and w		a, riyaropower,	
Logic:	rave chargy).		No change
Logio.			140 oriange
DISPLAY "Question unanswered"			
WHERE			
Overall response status ≠			
Submitted			
OR			
Late Submission			
Late Gabillicolori			
DISPLAY "Question not applicable"			
WHERE			
C8.2 all rows ≠			
Yes			
DISPLAY value from			
C8.2a_Col_(MWh from renewable sources)_R	ow (Total energy consi	umption)	
30.2a_001_(WWW Hom Fortowable 3001000)_10	on_(rotal offorgy outlot		
DISPLAY "None reported"			
WHERE			
*****			



			DISCLOSURE INSIGHT
C8.2a_Col_(MWh from renewable sources)_I No data AND	Row_(Total energy const	umption) =	
C8.2a = Table contains data			
DISPLAY "Question unanswered" WHERE C8.2a =			
Table contains no data  Column: % Total energy consumed from renewable sources	Data source: C8.2, C8.2a	Unit: MWh	Changes for 2023
Description:			
This is the percentage of which renewable resconsumption (renewal + non-renewable).	ource is consumed by the	organization out of th	
Logic:			No change
DISPLAY "Question unanswered" WHERE			
Overall response status ≠ Submitted			
OR Late Submission			
DISPLAY "Question not applicable" WHERE			
C8.2 all row ≠ Yes			
DISPLAY "Calculation not possible" WHERE			
C8.2a_Col_(Total (renewable + non-renewab 0	le) MWh)_Row_(Total er	nergy consumption) =	



	DISCLOSURE INSIGHT
OR No data	
DISPLAY value from calculation WHERE	
C8.2a_Col_(MWh from renewable sources)_Row_(Total energy consumption) DIVIDED BY	
C8.2a_Col_(Total (renewable + non-renewable) MWh)_Row_(Total energy consumption) MULTIPLIED BY 100	
DISPLAY "None reported" WHERE	
C8.2a_Col_(MWh from renewable sources)_Row_(Total energy consumption) = No data AND	
C8.2a_Col_(Total (renewable + non-renewable) MWh)_Row_(Total energy consumption) = No data	
AND C8.2a =	
Table contains data	
DISPLAY "Question unanswered" WHERE	
C8.2a = Table contains no data	
Table Contains no data	
Column: Total purchased electricity consumed (MWH) Data source: C8.2, Unit: MWh C8.2a	Changes for 2023
Description:	
This indicates the amount of electricity the organization consumed in MWh.	
Logic:	No change
DISPLAY "Question unanswered"	



NAME DE	DISCLOSURE INSIGH
WHERE Overall response status ≠	
Submitted	
OR Submitted	
Late Submission	
DISPLAY "Question not applicable"	
WHERE	
C8.2 all row ≠	
Yes	
DISPLAY value from	
C8.2a_Col_(Total (renewable + non-renewable) MWh)_Row_(Consumption of purchased or acquired electricity)	
DISPLAY "None reported"	
WHERE	
C8.2a_Col_(Total (renewable + non-renewable) MWh)_Row_(Consumption of purchased or	
acquired electricity) = No data	
AND	
C8.2a =	
Table contains data	
DISPLAY "Question unanswered"	
WHERE	
C8.2a =	
Table contains no data	
Column: Total purchased electricity consumed from renewable sources (MWH)  Data source: C8.2, Unit: MWh  C8.2a	Changes for 2023
Description:	
This indicates the MWh of purchased or acquired electricity (energy received from a third party) that	
comes from renewable sources.	



			DISCLOSURE INSIGHT
Logic:			No change
DISPLAY "Question unanswered"			
WHERE			
Overall response status ≠			
Submitted			
OR			
Late Submission			
DISPLAY "Question not applicable"			
WHERE			
C8.2 all row ≠			
Yes			
DISPLAY value from			
C8.2a_Col_(MWh from renewable sources)_Ro	ow_(Consumption of pure	chased or acquired electricity)	
DIODI AVANA			
DISPLAY "None reported" WHERE			
C8.2a_Col_(MWh from renewable sources)_Ro	ow (Consumption of pure	chased or acquired electricity)	
= Co.2a_Col_(WWITHOITTeffewable sources)_NC		mased of acquired electricity)	
No data			
The data			
DISPLAY "Question unanswered"			
WHERE			
C8.2a =			
Table contains no data			
Column: % Total purchased electricity consumed from renewable sources	Data source: C8.2, C8.2a	Unit: MWh	Changes for 2023
Description:	C0.2a		
Doscription.			
This indicates the percentage of which total pur	chased electricity consu	me from renewable sources	
is consumed by the organization out of the total			
Logic:			No change



```
DISPLAY "Question unanswered"
WHERE
Overall response status ≠
Submitted
OR
Late Submission
DISPLAY "Question not applicable"
WHERE
C8.2 all row ≠
Yes
DISPLAY "Calculation not possible"
WHERE
C8.2a Col (Total (renewable + non-renewable) MWh) Row (Consumption of purchased or
acquired electricity) =
0
OR
No data
DISPLAY value from calculation
WHERE
C8.2a_Col_(MWh from renewable sources)_Row_(Consumption of purchased or acquired electricity)
DIVIDED BY
C8.2a_Col_(Total (renewable + non-renewable) MWh)_Row_(Consumption of purchased or
acquired electricity)
MULTIPLIED BY 100
DISPLAY "None reported"
WHERE
C8.2a_Col_(MWh from renewable sources)_Row_(Consumption of purchased or acquired electricity)
No data
```



		DISCLOSURE INSIGHT
AND C8.2a_Col_(Total (renewable + non-renewable acquired electricity) = No data	ole) MWh)_Row_(Consumption of purchased or	
DISPLAY "Question unanswered" WHERE C8.2a = Table contains no data		
Column: Renewable energy purchasing behavior	Data source: C6.2, C8.2e, C8.2h	Changes for 2023
Description:  This indicates the organization's behavior for active sourcing of low-carbon energy.		Replaced "Details of Types of renewable electricity purchased behavior"
Logic:  DISPLAY "Question unanswered"  WHERE  Overall response status ≠  Submitted  OR  Late Submission		Rename KPI title 2022= Renewable energy purchasing behaviour 2023= Renewable energy purchasing behavior
DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Climate Change – Minimum  DISPLAY "Question not applicable, due to sector" WHERE CRM Primary questionnaire sector =		Option changed for C8.2e, C8.2h: 2022: J-Credit 2023: J-Credit (Renewable)  Option added: Korean REC NZREC
EU OR FS		



DISPLAY "Question not applicable" WHERE C6.2 ≠ We are reporting a Scope 2, market-based figure DISPLAY "Fully certificate supported" WHERE C8.2e\_All rows\_Col\_(Tracking instrument used) = **GEC** OR GO OR Indian REC OR I-REC OR J-Credit (Renewable) OR Australian LGC OR NFC - Renewable OR **REGO** OR **TIGR** OR T-REC OR **US-REC** Korean REC **NZREC** DISPLAY "Fully certificate supported"



```
WHERE
C8.2h_All rows_Col_(Tracking instrument used) =
GEC
OR
GO
OR
Indian REC
OR
I-REC
OR
J-Credit (Renewable)
OR
Australian LGC
OR
NFC - Renewable
OR
REGO
OR
TIGR
OR
T-REC
OR
US-REC
Korean REC
NZREC
DISPLAY "Partially certificate supported"
WHERE
C8.2e _At least one row_ Col_(Tracking instrument used) =
GEC
OR
GO
OR
Indian REC
```



```
OR
I-REC
OR
J-Credit (Renewable)
OR
Australian LGC
OR
NFC - Renewable
OR
REGO
OR
TIGR
OR
T-REC
OR
US-REC
Korean REC
NZREC
DISPLAY "Partially certificate supported"
WHERE
C8.2h _At least one row_ Col_(Tracking instrument used) =
GEC
OR
GO
OR
Indian REC
OR
I-REC
OR
J-Credit (Renewable)
OR
Australian LGC
OR
```



	DISCLOSURE INSIGHT
NFC – Renewable	
OR	
REGO	
OR	
TIGR	
OR	
T-REC	
OR	
US-REC	
Korean REC	
NZREC	
DISPLAY "Contract"	
WHERE	
C8.2e_All rows_Col_(Tracking instrument used) =	
Contract	
DISPLAY "Contract"	
WHERE	
C8.2h_All rows_Col_(Tracking instrument used) =	
Contract	
DISPLAY "None"	
WHERE	
C8.2e_All rows_Col_(Tracking instrument used) =	
No instrument used	
DISPLAY "None"	
WHERE	
C8.2h_All rows_Col_(Tracking instrument used) =	
No instrument used	
DIODI AV "OIL "	
DISPLAY "Other"	
WHERE	



C8.2e\_All rows\_Col\_(Tracking instrument used) = Other, please specify DISPLAY "Other" WHERE C8.2h\_All rows\_Col\_(Tracking instrument used) = Other, please specify DISPLAY "No, criteria unsatisfied" WHERE C8.2e\_All rows\_Col\_(Tracking instrument used) = No data AND C8.2e =Table contains data DISPLAY "No, criteria unsatisfied" WHERE C8.2h\_All rows\_Col\_(Tracking instrument used) = No data AND C8.2h =Table contains data DISPLAY "Question unanswered" WHERE C8.2e =Table contains no data DISPLAY "Question unanswered" WHERE C8.2h =Table contains no data



		DISCLOSURE INSIGNI
Column: Renewable energy target	Data source: C4.2, C4.2a	Changes for 2023
Description:		
·		
This indicates if the organization has a re	enewable energy consumption target.	
DISPLAY "Question unanswered"	3/ 1 3	No change
WHERE		
Overall response status ≠		
Submitted		
OR		
Late Submission		
Late dabiniosion		
DISPLAY "Question not applicable"		
WHERE		
C4.2 does not include		
Target(s) to increase low-carbon energy	concumption or production	
OR	consumption of production	
Does not contain data		
Does not contain data		
DISPLAY "Yes"		
WHERE for a single row C4.2a_Col_(Target type: activity) =		
` ` ` ` ` ` ` ` ` ` ` ` ` ` ` ` ` `		
Consumption		
AND		
C4.2a_Col_(Target type: energy carrier)	=	
All energy carriers		
AND		
C4.2a_Col_(Target year) =		
Any data		
C4.2a_Col_(% share of low-carbon or re	enewable energy in target year) > 0	
DIODI AVA (A)		
DISPLAY "No, criteria unsatisfied"		
WHERE		
C4.2a_Col_(Target type: activity) ≠		
Consumption		



	DISCLUSURE INSIGH
OR	
C4.2a_Col_(Target type: energy carrier) ≠	
All energy carriers	
OR OH (T	
C4.2a_Col_(Target year) =	
No data	
OR OLGO OLGO OLGO OLGO OLGO OLGO OLGO OL	
C4.2a_Col_(% share of low-carbon or renewable energy in target year) = No data OR 0	
No data OR U	
DISPLAY "Question unanswered"	
WHERE	
C4.2a =	
Table contains no data	
Column: RE100 Data source: C4.2, C4.2a	Changes for 2023
Description:	
This indicates if the organization signs onto RE100 as part of an overarching energy initiative.	
Logic:	No changes
DISPLAY "Question unanswered"	
WHERE	
Overall response status ≠	
Submitted OR	
Late Submission	
DISPLAY "Question not applicable"	
WHERE	
C4.2 does not include	
TO THE GOOD THOUGHO	l .
Target(s) to increase low-carbon energy consumption or production	
Target(s) to increase low-carbon energy consumption or production OR	



		DISCLOSURE INSIGHT
DISPLAY "Yes" WHERE C4.2a_Col_(Is this target part of an overarching RE100	g initiative?) =	
DISPLAY "No, criteria unsatisfied" WHERE C4.2a_Col_(Is this target part of an overarching RE100 AND C4.2a contains data	g initiative?) ≠	
DISPLAY "Question unanswered" WHERE C4.2a = Does not contain data		
Column: Impact on gross global emissions Scope 1 2 combined direction of change	Data source: C7.9, C7.9a	Changes for 2023
Description:		
This indicates changes that have occurred in the from last year to this year due to change in rene	e disclosing organization's gross global emissions ewable energy consumption.	
Logic:  DISPLAY "Question unanswered"  WHERE  Overall response status ≠  Submitted  OR  Late Submission		Column name C7.9a changed 2022: (Direction of change) 2023: (Direction of change in emissions)
DISPLAY "Question not applicable, minimum ve	ersion"	



WHERE CRM Selected tier = Climate Change - Minimum DISPLAY "Question not applicable" WHERE C7.9 ≠ Increased OR Decreased OR Remained the same overall DISPLAY "Increased" WHERE C7.9a\_Col\_(Direction of change in emissions)\_Row\_(Change in renewable energy consumption) = Increased DISPLAY "Decreased" WHERE C7.9a\_Col\_(Direction of change in emissions)\_Row\_(Change in renewable energy consumption) = Decreased DISPLAY "No change" WHERE C7.9a\_Col\_(Direction of change in emissions)\_Row\_(Change in renewable energy consumption) = No change DISPLAY "No, criteria unsatisfied" WHERE C7.9a\_Col\_(Direction of change in emissions)\_Row\_(Change in renewable energy consumption) = No data **AND** C7.9a =



		DISCLOSURE INSIGHT
Table contains data		
Display "Question unanswered"		
WHERE		
C7.9a =		
Table contains no data		
Column: Impact on gross global emissions	Data source: C7.9, C7.9a	Changes for 2023
Scope 1 2 combined emissions value percentage		
Description:		
Boson priorit.		
This indicates the percentage of the emission	is value changed from last year to this year due to	
change in renewable energy consumption.	, ,	
Logic:		No change
DISDLAY "Question unengwored"		
DISPLAY "Question unanswered" WHERE		
WHERE   Overall response status ≠		
Submitted		
OR		
Late Submission		
DIODI AV IIO sti - u sat - u sli - shi - u sini i-su sa	on water II	
DISPLAY "Question not applicable, minimum WHERE	version	
CRM Selected tier =		
Climate Change – Minimum		
DISPLAY "Question not applicable"		
WHERE		
C7.9 ≠		
Increased		
OR Degreesed		
Decreased		



	DISCLOSURE INSIGHT
OR	
Remained the same overall	
DISPLAY value in	
C7.9a_Col_(Emissions value (percentage))_Row_(Change in renewable energy consumption)	
DISPLAY "None reported"	
WHERE	
C7.9a_Col_(Emissions value (percentage))_Row_(Change in renewable energy consumption) =	
No data	
AND	
C7.9a =	
Table contains data	
Display "Question unanswered"	
WHERE	
C7.9a =	
Table contains no data	
Column: Risks analysis Data source: C2.1, C2.2	Changes for 2023
Description:	
This indicates the option selected by an organization that best describes their risk management	
procedures in regards to climate change risks and opportunities.	
Logic:	No change
	i tto onango
DISPLAY "Question unanswered"	
WHERE	
Overall response status ≠	
Cultivativa d	
Submitted	
OR	
OR Late Submission	
OR	



CRM Selected tier = Climate Change - Minimum DISPLAY "Question not applicable" WHERE C2.1 ≠ Yes **CONCATENATE** C2.2 Col Value chain stage(s) covered AND C2.2 col Risk management process \*\*display ranking 1. Stages of the value chain ranking 1. Direct operation 2. Downstream/upstream (these are equally ranked) 2. Risk management process ranking 1. Integrated into multi-disciplinary company-wide risk management process 2. A specific climate-related risk management process DISPLAY "No, criteria unsatisfied" WHERE C2.2 Col Value chain stage(s) covered OR C2.2 col Risk management process = Does not contain data AND C2.2 contains data DISPLAY "Question unanswered" WHERE C2.2 Does not contain data



	DISCLOSURE INSIGHT
Column: High impact, virtually certain risks Data source: C2.3, C2.3a	Changes for 2023
Description:	
This indicates how many climate-related risks an organization has identified as 'high' impact on their	
business operations, revenue or expenditure and 'virtually certain' to occur.	
Logic:	No change
DISPLAY "Question unanswered"	
WHERE	
Overall response status ≠	
Submitted	
OR	
Late Submission	
Late Captillocion	
DISPLAY "Question not applicable"	
WHERE	
C2.3 ≠	
Yes	
DISPLAY count of rows	
WHERE for single row	
C2.3a_Col(Likelihood) =	
Virtually certain	
AND	
C2.3a_Col_(Magnitude of impact) =	
High	
DISPLAY "0"	
WHERE no single row =	
C2.3a_Col(Likelihood) =	
Virtually certain	
AND	
C2.3a_Col_(Magnitude of impact) =	
High	
Lingu	



		DISCLOSURE INSIGHT
AND		
C2.3a =		
Table contains data		
DISPLAY "Question unanswered"		
WHERE		
C2.3a =		
Table contains no data	D-1 00 4 00 4-	Ol
Column: High impact, virtually certain	Data source: C2.4, C2.4a	Changes for 2023
opportunities		
Description:		
This indicates how many alimete related apport	unities an organization has identified as 'high' impact	
on business operations, revenue or expenditure		
Logic:	e and virtually certain to occur.	No change
Logic.		Two change
DISPLAY "Question unanswered"		
WHERE		
Overall response status ≠		
Submitted		
OR		
Late Submission		
DISPLAY "Question not applicable"		
WHERE		
C2.4 ≠		
Yes		
DISPLAY count of rows		
WHERE FOR A SINGLE ROW		
C2.4a_Col(Likelihood) =		
Virtually certain		
AND		
C2.4a_Col_(Magnitude of impact) =		



			DISCLOSURE INSIGHT
High			
DISPLAY "0"			
WHERE NO SINGLE ROWS =			
C2.4a_Col(Likelihood) =			
Virtually certain			
AND			
C2.4a_Col_(Magnitude of impact) =			
High			
AND			
C2.4a =			
Table contains data			
DISPLAY "Question unanswered"			
WHERE			
C2.4a =			
Table contains no data			
Column: Potential financial figure at risk	Data source: C2.3, C2.3a	Unit: USD (\$)	Changes for 2023
Description:			
This indicates the total amount of money repor	ted to be notentially at ri	sk due to climate-related	
driver.	ted to be potentially at it	sk due to climate related	
Logic:			No change
DISPLAY "Question unanswered"			
WHERE			
Overall response status ≠			
Submitted			
OR Lete Submission			
Late Submission			
DISPLAY "Question not applicable"			
WHERE			



			DISCLO	DSURE INSIGHT
C2.3 ≠				
Yes				
OR				
C2.3a col Are you able to provide a potentia	ai financiai impact figure?≠			
Yes, a single figure estimate OR				
Yes, an estimated range				
res, an estimated range				
DISPLAY value from calculation				
SUM ALL VALUES IN				
C2.3a_Col_(Potential financial impact figure	(currency))			
AND	· · · · · · · · · · · · · · · · · · ·			
C2.3a_Col_( Potential financial impact figur				
**Multiply by conversion rate base on report		ncial value provided, ar	nd	
no currency provided, display raw value wit	h asterisk (*)			
DISPLAY "No, criteria unsatisfied"				
WHERE				
C2.3a_Col_(Potential financial impact figure (currency)) =				
No data	· · · · · · · · · · · · · · · · · · ·			
AND				
C2.3a =				
Table contains data				
DISPLAY "Question unanswered"				
WHERE				
C2.3a =				
Table contains no data				
Column: Potential financial figure of	Data source: C2.4a U	nit: USD (\$)	Changes for 2023	
opportunities				
Description:				
This indicates the total amount of money rep	orted that can be saved or made	by leveraging resour	ce	
efficiency, energy source, products and se				



		DISCLOSURE INSIG	
Logic:	No change		
DISPLAY "Question unanswered"			
WHERE			
Overall response status ≠			
Submitted			
OR			
Late Submission			
DISPLAY "Question not applicable"			
WHERE			
C2.4 ≠			
Yes			
OR			
C2.4a col Are you able to provide a potential financial impact figure? ≠			
Yes, a single figure estimate			
OR			
Yes, an estimated range			
DISPLAY value from calculation			
SUM ALL VALUES IN			
C2.4a_Col_(Potential financial impact figure (currency))			
AND			
C2.4a_Col_(Potential financial impact figure – maximum (currency)			
**Multiply by conversion rate base on reported currency in C0.4. Where financial value provided, and			
no currency provided, display raw value with asterisk (*)			
DISPLAY "No, criteria unsatisfied"			
WHERE			
C2.4a_Col_(Potential financial impact figure (currency)) =			
No data			
AND			
C2.4a =			
Table contains data			



		DISCLOSURE INSIGHT
DISPLAY "Question unanswered" WHERE C2.4a =		
Table contains no data		
Column: GHG accounting methodology	Data source: C5.3	Changes for 2023
Description:	Data 304100. 00.0	Changes for 2020
This indicates whether the organization iden calculate emissions.	tified any methodology to collect activity data and	
Logic:		No change
DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Yes" WHERE		
C5.3 =		
Any data		
DISPLAY "Question unanswered" WHERE C5.3 = Contains no data		
Column: Boundary	Data source: C0.5	Changes for 2023
Description:		



	DISCLOSURE INSIGHT
This indicates the boundaries which organizational entities are included or excluded from the organization's disclosure.	
Logic:	No change
DISPLAY "Question unanswered"	
WHERE	
Overall response status ≠	
Submitted	
OR Late Cultural action	
Late Submission	
DISPLAY "Question not applicable, minimum version"	
WHERE	
CRM Selected tier =	
Climate Change – Minimum	
DISPLAY "Financial control"	
WHERE	
C0.5 =	
Financial control	
DISPLAY "Operational control"	
WHERE	
C0.5 =	
Operational control	
DISPLAY "Equity share"	
WHERE	
C0.5 =	
Equity share	
DISPLAY "Other, please specify"	
WHERE	
C0.5 =	



		DISCLOSURE INSIGHT
Other, please specify		
DISPLAY "Question unanswered"		
WHERE		
C0.5 =		
No data		
	a source: C6.4	Changes for 2023
Description:		
This indicates if there are sources excluded from dis-	closure to provide data users transparency into	
reported emissions inventories. In some case, it can		
Logic:	<u> </u>	No change
		-
DISPLAY "Question unanswered"		
WHERE		
Overall response status ≠		
Submitted		
OR Late Submission		
Late Submission		
DISPLAY "Question not applicable, minimum version	٦"	
WHERE		
CRM Selected tier =		
Climate Change – Minimum		
DISPLAY "Yes"		
WHERE		
C6.4 =		
Yes		
DISPLAY "No"		
WHERE		
C6.4 =		
No		



	DISCLOSURE INSIGHT
DISPLAY "Question unanswered"  WHERE  C6.4 =  No data	
Column: Reports operational emissions Data source: C6.1 and C6.3	Changes for 2023
Description:	Changes for 2025
This indicates whether the organization reports operational emissions based on reported data for both Scope 1 and Scope 2 (Scope 2 location based or Scope 2 market based).	
Logic:	No change
DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission	
DISPLAY "Yes" WHERE C6.1_Row_Reporting year_Col_(Gross global Scope 1 emissions (metric tons CO2e)) ≥ 0 OR C6.3_Row_Reporting year_Col_(Scope 2, location-based) ≥ 0 OR C6.3_Row_Reporting year_Col_(Scope 2, market-based (if applicable)) ≥ 0	
DISPLAY "No, criteria unsatisfied" WHERE C6.1_Row_Reporting year_Col_(Gross global Scope 1 emissions (metric tons CO2e)) = No Data OR C6.3_Row_Reporting year_Col_(Scope 2, location-based) =	



	DISCESSORE INSIGHT
No Data	
OR	
C6.3_Row_Reporting year_Col_(Scope 2, market-based (if applicable)) =	
No Data	
DISPLAY "Question unanswered"	
WHERE	
C6.1 =	
Table contains no data	
AND	
C6.3 =	
Table contains no data	
Column: Scope 1 Data source: C6.1 Unit: metric tonnes CO2e	Changes for 2023
Description:	_
·	
This indicates an organization's gross global Scope 1 emissions figures in metric tonnes CO2e for	
the reporting year.	
Logic:	
3	
DISPLAY "Question unanswered"	
WHERE	
Overall response status ≠	
Submitted	
OR	
Late Submission	
Late Submission	
DISPLAY value	
WHERE	
C6.1_Col_(Gross global Scope 1 emissions (metric tons CO2e))_Row_(Reporting year) ≥ 0	
Co. 1_Col_(Gross global Scope 1 ethissions (metho tons CO2e))_Now_(Nepoting year) 2 0	
DISPLAY "None reported"	
WHERE	
C6.1_Col_(Gross global Scope 1 emissions (metric tons CO2e))_Row_(Reporting year) =	
No data	



	DISCLOSURE INSIGHT
AND	
C6.1 =	
Table contains data	
DISPLAY "Question unanswered"	
WHERE	
C6.1 = Table contains no data	01
Column: Verification Scope 1 Data source: C10.1	Changes for 2023
Description:	
This indicates whether the reported Scope 1 emissions has any third party verification/assurance.	
	No change
Logic:	I No change
DISPLAY "Question unanswered"	
WHERE	
Overall response status ≠	
Submitted	
OR	
Late Submission	
DISPLAY "Yes"	
WHERE	
C10.1_Row_(Scope 1)_Col_(Verification/assurance status) =	
Third-party verification or assurance process in place	
DISPLAY "No"	
WHERE	
C10.1_Row_(Scope 1)_Col_(Verification/assurance status) =	
No third-party verification or assurance	
No emissions data provided	
DISPLAY "No, criteria unsatisfied"	
WHERE	
C10.1_Row_(Scope 1)_Col_(Verification/assurance status) =	



			DISCLOSURE INSIGHT
No Data			
AND			
C10.1 =			
Table contains data			
DISPLAY "Question unanswered"			
WHERE			
C10.1 =			
Table contains no data			
Column: Scope 2 (location-based)	Data source: C6.3	Unit: metric tons CO2e	Changes for 2023
Description:	Data 304100. 00.0	omi. metrie teris eeze	Offariges for 2020
2000 Iption.			
This indicates an organization's gross global	Scope 2 emissions figure	s in metric tons CO2e in line	
with a location-based accounting methodology			
emissions intensity of grids on which energy		- canada a	
Logic:	•		
			Backlog Bug Fix:
DISPLAY "Question unanswered"			DISPLAY "None reported":
WHERE			Supply chain Snapshot product
Overall response status ≠			climate change. The logic for the
Submitted			following columns returns 0 in some
OR			cases whereas logic says zero
Late Submission			values should return "no data"
DIODI AV			
DISPLAY value			
WHERE	Domontino vocan) > 0		
C6.3_Col_(Scope 2, location-based)_Row_(F	xeporting year) ≥ 0		
DISPLAY "None reported"			
WHERE			
C6.3_Col_(Scope 2, location-based)_Row_(I	Reporting year) =		
No data	toporting your, –		
AND			
C6.3 =			



			DISCLOSURE INSIGHT
Table contains data			
DISPLAY "Question unanswered"			
WHERE			
C6.3 = Table contains no data			
Column: Scope 2 (market-based)	Data source: C6.3	Unit: metric tonnes CO2e	Changes for 2023
Description:			
This indicates an organization's gross global Sc with the market-based accounting methodology from the electricity that companies have chose	y. The market-based acc	ounting reflects emissions	
Logic:			
DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY value WHERE C6.3_Col_( Scope 2, market-based (if applicable)	ole))_Row_(Reporting ye	ar) ≥ 0	Backlog Bug Fix: DISPLAY "None reported": Supply chain Snapshot product climate change. The logic for the following columns returns 0 in some cases whereas logic says zero values should return "no data"
DISPLAY "None reported" WHERE C6.3_Col_( Scope 2, market-based (if applicate No data AND C6.3 = Table contains data  DISPLAY "Question unanswered" WHERE	ole))_Row_(Reporting ye	ar) =	



C6.3 = Table contains no data	DISCLOSURE INSIGHT
Column: Verification Scope 2 Data source: C10.1	Changes for 2023
Description:	Onanges for 2025
Description.	
This indicates whether the reported Scope 2 (location-based or market-based) emissions has any	
third party verification/assurance.	
Logic:	No change
DISPLAY "Question unanswered"	
WHERE	
Overall response status ≠	
Submitted	
OR OR	
Late Submission	
DISPLAY "Yes"	
WHERE	
C10.1_Col_(Verification/assurance status)_Row_(Scope 2 (location-based or market-based)) =	
Third-party verification or assurance process in place	
Time party verification of accurated process in place	
DISPLAY "No"	
WHERE	
C10.1_Col_(Verification/assurance status)_Row_(Scope 2 (location-based or market-based)) =	
No third-party verification or assurance	
No emissions data provided	
DISPLAY "No, criteria unsatisfied"	
WHERE C10.1 Col. (Verification/accurance status) Pow (Scane 3 (legation based or market based)) -	
C10.1_Col_(Verification/assurance status)_Row_(Scope 2 (location-based or market-based)) = No Data	
AND	
C10.1 =	
Table contains data	



	DISCLOSURE INSIGHT
DISPLAY "Question unanswered"	
WHERE	
C10.1 =	
Table contains no data	
Column: Scope 3 purchased goods & services Data source: C6.5 Unit: metric tonnes CO2e	Changes for 2023
Description:	
This indicates an organization's global Scope 3 emissions figures in metric tonnes CO2e, specifically	
for the upstream 'Purchased goods and services' category. 'Purchased goods and services' refers to	
the extraction, production, and transportation of goods and services purchased or acquired by the	
reporting company in the reporting year, not otherwise included in the other upstream Scope 3	
categories.	
Logic:	
Logio.	No change
DISPLAY "Question unanswered"	1.10 0.1.4.1.90
WHERE	
Overall response status ≠	
Submitted	
OR	
Late Submission	
Lake Submission	
DISPLAY value	
WHERE	
C6.5_Col_(Metric tonnes CO2e)_Row_(Purchased goods and services) > 0	
DISPLAY "None reported"	
WHERE	
C6.5_Col_(Metric tonnes CO2e)_Row_(Purchased goods and services) =	
0 or No data	
AND	
C6.5 =	
Table contains data	
DISPLAY "Question unanswered"	



	DISCLOSURE INSIGHT
WHERE	
C6.5 = Table contains no data	
Column: Emissions direction Data source: C7.9	Changes for 2023
Description:	
This indicates how gross global emissions (Scope 1 and 2 combined) for the reporting year compare	
to the previous year.	
Logic:	No change
DISPLAY "Question unanswered"	
WHERE	
Overall response status ≠	
Submitted	
OR	
Late Submission	
DIODI AV "I	
DISPLAY "Increased"	
WHERE	
C7.9 =	
Increased	
DISPLAY "Decreased"	
WHERE	
C7.9 =	
Decreased	
Decreased	
DISPLAY "No change"	
WHERE	
C7.9 =	
Remained the same overall	
DISPLAY "First year reporting"	
WHERE	
C7.9 =	



	DISCLOSURE INSIGHT
This is our first year of reporting, so we cannot compare to last year	
DISPLAY "No emissions data"	
WHERE	
C7.9 =	
We don't have any emissions data	
DISPLAY "Question unanswered"	
WHERE	
C7.9 =	
No data	
Column: % Emissions reduced due to activities   Data source: C7.9a	Changes for 2023
Description:	
This indicates the % change in emissions that have occurred as a result of proactive emissions	
reduction initiatives or activities.	
Logic:	No change
DISPLAY "Question unanswered"	
WHERE	
Overall response status ≠	
Submitted	
OR	
Late Submission	
DISPLAY "Question not applicable, minimum version"	
WHERE	
CRM Selected tier =	
Climate Change – Minimum	
DISPLAY "Question not applicable"	
WHERE	
7.9 ≠	
Increased	



	DISCLOSURE INSIGHT
OR	
Decreased	
OR	
Remained the same overall	
DICDLAY value	
DISPLAY value WHERE	
C7.9a_Col_(Emissions value (percentage))_Row_(Other emissions reduction activities) ≥ 0	
C7.9a_Col_(Emissions value (percentage))_Now_(Other emissions reduction activities) ≥ 0	
DISPLAY "None reported"	
WHERE	
C7.9a_Col_(Emissions value (percentage))_Row_(Other emissions reduction activities) =	
No data	
AND	
C7.9a =	
Table contains data	
DISPLAY "Question unanswered"	
WHERE	
C7.9a =	
Table contains no data	
Column: S1 emissions breakdown Data source: C7.3b	Changes for 2023
Description:	
This indicates whether the organization reports facility-level emissions breakdown ().	
Logic:	No change
DISPLAY "Question unanswered"	
WHERE	
Overall response status ≠	
O to rain recipion to take /	
·	
Submitted	
·	



	DISCEOSURE INSIGHT
DISPLAY "Question not applicable, minimum version"	
WHERE	
CRM Selected tier =	
Climate Change – Minimum	
DISPLAY "Question not applicable, due to sector"	
DISPLAY "Question not applicable, due to sector"  WHERE	
CRM Primary questionnaire sector =	
Financial services	
DISPLAY "Question not applicable"	
WHERE	
C7.3 ≠	
By facility	
DICDLAY "You"	
DISPLAY "Yes"	
WHERE any single row C7.3b_Col_(Scope 1 emissions (metric tons CO2e)) > 0	
07.30_001_(300pe 1 etilissions (methodions 002e)) > 0	
DISPLAY "None reported"	
WHERE all rows	
C7.3b_Col_(Scope 1 emissions (metric tons CO2e)) =	
0 or No data	
AND	
C7.3b =	
Table contains data	
DISPLAY "Question not applicable"	
DISPLAY "Question not applicable" WHERE	
C7.3b =	
Table contains no data	
Column: S2 emissions breakdown Data source: C7.6b	Changes for 2023
Description:	



	DISCLOSURE INSIGH
This indicates whether the organization reports facility-level emissions breakdown (Scope 2).	
Logic:	No change
DISPLAY "Question unanswered"	
WHERE	
Overall response status ≠	
Submitted	
OR	
Late Submission	
DISPLAY "Question not applicable, minimum version"	
WHERE	
CRM Selected tier =	
Climate Change – Minimum	
DISPLAY "Question not applicable, due to sector"	
WHERE	
CRM Primary questionnaire sector =	
Financial services	
OR	
Electric utilities	
DISPLAY "Question not applicable"	
DISPLAY "Question not applicable" WHERE	
VHERE C7.6 ≠	
By facility	
DISPLAY "Yes"	
WHERE any single row	
C7.6b_Col_(Scope 2, location-based (metric tons CO2e)) > 0	
OR	
C7.6b_Col_(Scope 2, market-based (metric tons CO2e)) > 0	



DICDLAY "None reported"	
DISPLAY "None reported"	
WHERE all rows	
C7.6b_Col_(Scope 2, location-based (metric tons CO2e))) =	
0 or No data	
AND	
C7.6b_Col_(Scope 2, market-based (metric tons CO2e)) =	
0 or No data	
AND	
C7.6b =	
Table contains data	
DIODI AV. "O II II II II	
DISPLAY "Question not applicable"	
WHERE	
C7.6b =	
Table contains no data	
Column: Engages suppliers Data source: C12.1	Changes for 2023
Description:	
This indicates whether an organization engages with its suppliers on G	
This indicates whether an organization engages with its suppliers on G	
This indicates whether an organization engages with its suppliers on G change strategies. This represents supplier engagement cascading to	tier two suppliers.
This indicates whether an organization engages with its suppliers on G change strategies. This represents supplier engagement cascading to	tier two suppliers.
This indicates whether an organization engages with its suppliers on G change strategies. This represents supplier engagement cascading to Logic:	tier two suppliers.
This indicates whether an organization engages with its suppliers on G change strategies. This represents supplier engagement cascading to Logic:  DISPLAY "Question unanswered" WHERE	tier two suppliers.
This indicates whether an organization engages with its suppliers on G change strategies. This represents supplier engagement cascading to Logic:  DISPLAY "Question unanswered" WHERE Overall response status ≠	tier two suppliers.
This indicates whether an organization engages with its suppliers on G change strategies. This represents supplier engagement cascading to Logic:  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted	tier two suppliers.
This indicates whether an organization engages with its suppliers on G change strategies. This represents supplier engagement cascading to Logic:  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR	tier two suppliers.
This indicates whether an organization engages with its suppliers on G change strategies. This represents supplier engagement cascading to Logic:  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted	tier two suppliers.
This indicates whether an organization engages with its suppliers on G change strategies. This represents supplier engagement cascading to Logic:  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR	tier two suppliers.
This indicates whether an organization engages with its suppliers on G change strategies. This represents supplier engagement cascading to Logic:  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Yes"	tier two suppliers.
This indicates whether an organization engages with its suppliers on G change strategies. This represents supplier engagement cascading to Logic:  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Yes" WHERE	tier two suppliers.
This indicates whether an organization engages with its suppliers on G change strategies. This represents supplier engagement cascading to Logic:  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Yes" WHERE C12.1 INCLUDES	tier two suppliers.
This indicates whether an organization engages with its suppliers on G change strategies. This represents supplier engagement cascading to Logic:  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Yes" WHERE	tier two suppliers.



		DISCLOSURE INSIGHT
DISPLAY "No"		
WHERE		
C12.1 Does not include		
Yes, our suppliers		
DISPLAY "Question unanswered"		
WHERE		
C12.1 =		
No data		
Column: Total % spend engaged on	Data source: C12.2 and C12.2a	Changes for 2023
compliance and onboarding		o de la companya de
Description:		Question source changed from
		C12.1a to C12.2 and C12.2a
	organizations' procurement spend allocated towards	
onboarding and compliance of the suppliers the	ey engage with.	
Logic:		No change
DISPLAY "Question unanswered"		
WHERE		
Overall response status ≠		
Submitted		
OR		
Late Submission		
DIODI AVV "O		
DISPLAY "Question not applicable, minimum ve	ersion	
WHERE CRM Selected tier =		
Climate Change – Minimum		
DISPLAY "Question not applicable"		
WHERE		
	guirements within the next two years	
	1	
WHERE C12.2 = No, but we plan to introduce climate-related rec OR	quirements within the next two years	



		DISCLOSURE INSIGHT
No, and we do not plan to introduce climate-rela	ted requirements within the next two years	
DISPLAY value from calculation From a minimum of "0%" UP TO A MAXIMUM C C12.2a_Col_(% suppliers by procurement spend	OF "100%" of (SUM ALL VALUES) in in compliance with this climate-related requirement)	
DISPLAY "Question unanswered" WHERE C12.2a =		
Table contains no data		
Column: Total % spend engaged on engagement and incentivization	Data source: C12.1a	Changes for 2023
Description:		
This indicates the proportion of the disclosing of engagement and incentivization of the suppliers	rganizations' procurement spend allocated towards they engage with.	
Logic:		No change
DISPLAY "Question unanswered" WHERE		
Overall response status ≠		
Submitted OR		
Late Submission		
DISPLAY "Question not applicable, minimum ver	rsion"	
WHERE CRM Selected tier =		
Climate Change – Minimum		
DISPLAY "Question not applicable" WHERE		
C12.1 DOE NOT INCLUDE		



	DISCLOSURE INSIGH
Yes, our suppliers	
DISPLAY value from calculation	
SUM ALL VALUES (UP TO A MAXIMUM OF 100%) in	
C12.1a_Col_(% total procurement spend (direct and indirect))	
WHERE	
C12.1a_Col_(Type of engagement) =	
Engagement & incentivization (changing supplier behavior)	
DISPLAY "No, criteria unsatisfied"	
WHERE all rows	
C12.1a_Col_(Type of engagement) =	
Engagement & incentivization (changing supplier behavior)	
AND	
C12.1a_Col_(% total procurement spend (direct and indirect)) =	
No data	
DISPLAY "No, criteria unsatisfied"	
WHERE all rows	
C12.1a Col (Type of engagement) ≠	
Engagement & incentivization (changing supplier behavior)	
3.3	
DISPLAY "Question unanswered"	
WHERE	
C12.1a =	
Table contains no data	
Column: Allocates emissions Data source: SC1.1	Changes for 2023
Description:	
This indicates the organization's allocation of emissions to the requesting member company	
according to goods or services the organization has sold to the member company in this reporting	
period.	
Logic:	
Ŭ .	



DISPLAY "Question unanswered"		Product Backlog fix:
WHERE		The implementation of the logic isn't
Overall response status ≠		working properly
Submitted		Suppliers reporting a value of 0 for
OR		SC1.1 Emissions in metric tonnes of
Late Submission		CO2e - are displaying as "Yes" in the
		"allocates emissions" column when
DISPLAY "Yes"		they should be displaying as "no,
WHERE		criteria unsatisfied"
SC1.1_Col_(Requesting member) =		
Only specific member		
AND	0.)	
SC1.1_Col_(Emissions in metric tonnes of CO	Ze) > U	
DISPLAY "No pritorio unactiofica"		
DISPLAY "No, criteria unsatisfied" WHERE		
SC1.1_Col_(Requesting member) =		
Only specific member		
AND		
SC1.1_Col_(Emissions in metric tonnes of CO	2e) =	
0 or No data		
o or reading		
DISPLAY "No, criteria unsatisfied"		
WHERE		
SC1.1_Col_(Requesting member) ≠		
Only specific member		
DISPLAY "Question unanswered"		
WHERE		
SC1.1 =		
Table contains no data		
Column: Collaborative opportunities	Data source: SC2.1	Changes for 2023
Description:		



	DISCLOSURE INSIGHT
This indicates whether the disclosing organization communicated any proposals to the requesting member company for the collaborative development of GHG emission reduction projects or products/services.	
Logic:	No change
DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission	
DISPLAY "Yes" WHERE SC2.1_Col_(Requesting member) = Only specific member AND SC2.1_Col_(Type of project) = Any data	
DISPLAY "No" WHERE SC2.1_Col_(Requesting member) ≠ Only specific member	
DISPLAY "No, criteria unsatisfied" WHERE SC2.1_Col_(Requesting member) = Only specific member AND SC2.1_Col_(Type of project) = No data	



DISPLAY "Question unanswered"	
WHERE	
SC2.1 =	
Table contains no data	

## **Score - Climate Change**

Column	Data Source	Logic
Current Year SER score	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations. Scores cannot be released before the Score release date.
Previous Year SER score	DW Score Database	Display Value



		DISCLOSURE INSIGHT ACT
Current Year Score	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations. Scores cannot be released before the Score release date.
Previous Year Score	DW Score Database	Display Value
Current Year Score Category Breakdown: Governance	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations. Scores cannot be released before the Score release date.
Current Year Score Category Breakdown: Risk management processes	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations. Scores cannot be released before the Score release date.



	DISCLOSURE INSIGHT ACTION	
Current Year Score Category Breakdown: Risk Disclosure	DW Score Database	Display Value. S Supply Chain dashboard privacy field turned on under invitations. Scores cannot be released before the Score release date.
Current Year Score Category Breakdown: Opportunity Disclosure	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations. Scores cannot be released before the Score release date.
Current Year Score Category Breakdown: Business Strategy, Financial Planning & Scenario Analysis	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations. Scores cannot be released before the Score release date.  Backlog Bug Fix: Modified KPI title 2022= Current Year Score Category Breakdown: Business Strategy & Financial Planning 2023= Current Year Score Category Breakdown: Business Strategy, Financial Planning & Scenario Analysis



	DISCLOSURE INSIGHT ACTIO		
Current Year Score Category Breakdown: Scenario Analysis	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations. Scores cannot be released before the Score release date.	
Current Year Score Category Breakdown: Targets	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations. Scores cannot be released before the Score release date.	
Current Year Score Category Breakdown: Emissions reduction Initiatives and low carbon products	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations. Scores cannot be released before the Score release date.	



	DISCLOSURE INSIGHT ACTIO		
Current Year Score Category Breakdown: Scope 1 2 emissions (incl verification)	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations. Scores cannot be released before the Score release date.	
Current Year Score Category Breakdown: Scope 3 emissions (incl verification)	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations. Scores cannot be released before the Score release date.	
Current Year Score Category Breakdown: Energy	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations. Scores cannot be released before the Score release date.	



		DISCESSORE INSIGHT ACTIV
Current Year Score Category Breakdown: Value chain engagement	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations. Scores cannot be released before the Score release date.
Current Year Score Category Breakdown: Public policy engagement	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations. Scores cannot be released before the Score release date.

## **Main Key Performance Indicator Columns – Forests**

/lai	n Key Performance Indicator Columns – Forests	. 88
	Column: Currency	. 93
	Column: Revenue	
	Column: Board level oversight	. 94
	Column: Highest level forest management	



Column: Sign Off	DISCLOSURE INSIGHT
Column: Value Chain Level: Production	
Column: Value Chain Level: Processing	102
Column: Value Chain Level: Trading	103
Column: Value Chain Level: Manufacturing	104
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Column: Exclusions	113
Column: Discloser exposed to timber	115
Column: Discloser exposed to palm oil	116
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Column: Discloser exposed to soy	119
Column: Discloser exposed to other- rubber	120
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Column: Risk assessment in direct operations for timber	DISCLOSURE INSIGHT
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Column: Risk assessment in direct operations for cattle products	139
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Column: Risk assessment for supply chain cattle products	146
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Column: Measures forest code compliance on palm oil in supply chain	173
Column: Measures forest code compliance on cattle products in supply chain	175
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Column: Timber traceability system	DISCLOSURE INSIGHT
Column: Percentage of total timber volume traceable	
Column: Level of timber traceability	181
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Column: Percentage of total palm oil volume traceable	184
Column: Level of palm oil traceability	185
Column: Cattle products traceability system	187
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Column: Level of cattle products traceability	190
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Column: Percentage of total soy volume traceable	193
Column: Level of soy traceability	194
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Column: Structured cross-commodity forests-related policy	197
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Column: Structured timber policies	201
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Column: Endorsing other	DISCLOSURE INSIGHT
Column: Timber deforestation targets	
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Column: Cattle products deforestation targets	223
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Column: Allocated cattle products certified products	235
Column: Soy certification	237
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Column: Barriers or challenges to avoiding cattle products risks	243
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Column: Working with palm oil smallholders	249
Column: Working with palm oil direct suppliers	250
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Column: Working with cattle products direct suppliers	254
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Column: Working with soy direct suppliers	257



Column: Member associated impact on deforestation and forest degradation	DISCLOSURE INSIGHT A
Column: Collaborative opportunities	
Column: Verification of any forests information	262

Column: Currency	Data Source: F0.3	Changes for 2023
Description:	·	Ŭ
Currency used for financial disclosur	re throughout climate change questionnaire response.	
Logic:	e throughout climate change questionnaire response.	No change
		Ŭ
DISPLAY "Question unanswered"		
WHERE Overall response status ≠		
Submitted		
OR		
Late Submission		
DISPLAY value in		
F0.3		
WHERE		
F0.3 =		
Contains data		
DISPLAY Question unanswered		
WHERE		
F0.3 =		
Does not contain data Column: Revenue	Data Source: SF0.1 Unit: USD (\$)	Changes for 2022
Description:	Data Source: SFU.1   Onit. USD (\$)	Changes for 2023
Description.		
This indicates the organization's repo	orted annual revenue in USD (\$).	
Logic:		No change



		DISCLOSURE INSIGH
DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission		Currency conversion values can be found here.
DISPLAY value in SF0.1 WHERE SF0.1 = Contains Data **Multiply by conversion rate base on reported currency in F0.3. Where financial value provided, and no currency provided, display raw value with asterisk (*)		
DISPLAY Question unanswered WHERE SF0.1 = Does not contain data		
Column: Board level oversight	Data Source: F4.1	Changes for 2023
Description:  This indicates if the organization has be	ard level oversight on forest related issues.	
Logic:		No change
DISPLAY "Question unanswered"		
WHERE		
Overall response status ≠ Submitted		
OR		
Late Submission		
Late Oubiliosion		
Display "Question not applicable, minim	um version"	



	DISCLOSURE INSIGHT
WHERE CRM Selected Tier = Forests – Minimum	
DISPLAY "Yes" WHERE F4.1 = Yes	
DISPLAY "No" WHERE F4.1 = No	
DISPLAY "Question unanswered" WHERE F4.1	
Does not contain data  Column: Highest level forest management  Data Source: F4.1a & F4.2	Changes for 2023
Description:	311di1g03 101 2020
This indicates the level at which the organization takes responsibility for forests.	
Logic:	
DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission	DISPLAY "C-Suite" F4.1a column name changed 2022: (Position of individual) 2023: (Position of individual or committee) Option added: Chief Government Relations
DISPLAY "Question not applicable, minimum version" WHERE	Officer (CGRO) Chief Technology Officer (CTO) General Counsel



	DISCLOSURE INSIGHT
CRM Selected tier =	
Forests – Minimum	
DISPLAY "Question not applicable"	DISPLAY "No, criteria
WHERE	unsatisfied"
F4.1 ≠	2022: (Position of individual)
'Yes'	2023: (Position of individual or
AND	committee)
F4.2	,
Does not contain data	
DISPLAY "C-Suite"	
WHERE	
F4.1a_Col_(Position of individual or committee) =	
Board Chair	
OR	
Director on board	
OR	
Chief Executive Officer (CEO)	
OR ` ´	
Chief Financial Officer (CFO)	
OR	
Chief Operating Officer (COO)	
OR	
Chief Procurement Officer (CPO)	
OR	
Chief Risk Officer (CRO)	
OR	
Chief Sustainability Officer (CSO)	
OR	
Other C-Suite Officer	
OR	
President	
OR	



Board-level committee OR Other, please specify Chief Government Relations Officer (CGRO) Chief Technology Officer (CTO) General Counsel DISPLAY "C-Suite" WHERE row in F4.2\_Col\_(Name of the position(s) and/or committee(s)) = Chief Executive Officer (CEO) OR Chief Financial Officer (CFO) OR Chief Operating Officer (COO) OR Chief Procurement Officer (CPO) OR Chief Risk Officer (CRO) OR Chief Sustainability Officer (CSO) OR Other C-Suite Officer, please specify OR President **DISPLAY "Committee"** WHERE row in F4.2\_Col\_(Name of the position(s) and/or committee(s)) = Risk committee OR Sustainability committee OR Safety, Health, Environment and Quality committee



OR Corporate responsibility committee Other committee, please specify DISPLAY "Management Level" WHERE row in F4.2\_Col\_(Name of the position(s) and/or committee(s)) = Business unit manager OR Buyers/purchasers OR Energy manager OR Environmental, health and safety manager OR Environment/Sustainability manager OR Facilities manager OR Process operation manager OR Procurement manager OR Public affairs manager OR Risk manager DISPLAY "Other" WHERE row in F4.2\_Col\_(Name of the position(s) and/or committee(s)) = Other, please specify DISPLAY "None"



	DISCESSIVE INSIGHT
WHERE row in	
F4.2_Col_(Name of the position(s) and/or committee(s)) =	
There is no management-level responsibility for forests-related issues	
DISPLAY "No, criteria unsatisfied"	
WHERE row in	
F4.1a_Col_(Position of individual or committee)	
Does not contain data AND	
F4.2_Col_(Name of the position(s) and/or committee(s))	
Does not contain data	
AND	
F4.1a OR F4.2 contains data	
DISPLAY "Question unanswered"	
WHERE	
F4.1a	
Does not contain data	
AND	
F4.2	
Does not contain data	
Column: Sign Off Data Source: F17.1	Changes for 2023
Description:	Changes for 2025
Beschption.	
This indicates the person that has signed off (approved) the CDP response. This information signals that	
responsibility is being taken for the response and the information contained therein.	
Logic:	No change
DISPLAY "Question unanswered"	
WHERE	
Overall response status ≠	
Submitted	
OR	



	DISCLOSURE INSIGHT
Late Submission	
DISPLAY selection in F17.1_Col_(Corresponding job category)	
Board Chair	
OR	
Board/Executive board	
OR	
Director on board	
OR	
Chief Executive Officer (CEO)	
OR	
Chief Financial Officer (CFO)	
OR	
Chief Operating Officer (COO)	
OR	
Chief Procurement Officer (CPO)	
OR (CTC)	
Chief Risk Officer (CRO)	
OR CHAIR OF THE CORE	
Chief Sustainability Officer (CSO)	
OR ON	
Other C-Suite Officer	
OR Provident	
President OR	
Business unit manager	
OR	
Energy manager	
OR	
Environmental, Health and Safety manager	
OR	
Environment/Sustainability manager	
OR	
Facilities manager	



	DISCLOSURE INSIGHT
OR	
Process operation manager	
OR	
Procurement manager	
OR	
Public affairs manager	
OR	
Risk manager	
OR	
Other, please specify	
DISPLAY "No, criteria unsatisfied"	
WHERE	
F17.1_Col_(Corresponding job category)	
Does not contain data	
AND	
F17.1 contains data	
DISPLAY "Question unanswered"	
WHERE	
F17.1	
Does not contain data	
Column: Value Chain Level: Production Data Source: F0.4	Changes for 2023
Description:	
Companies are asked to select the stages of the value chain which best represent their organization's	
area of operation pertaining to forest risk commodities. If the organization is diversified or vertically	
integrated they are asked to select all that apply.	
This indicates if the organization selected/included the production stage of the value chain as their area	
of operation.	
Logic:	No change
DISPLAY "Question unanswered"	
WHERE	
Overall response status ≠	
O TOTALL TOOPOTION CLAUSE /	l .



	DISCLOSURE INSIGHT
Submitted	
OR	
Late Submission	
DISPLAY "Yes"	
WHERE	
F0.4_Col_'Stage of the value chain' any row =	
Production	
DISPLAY "No, criteria unsatisfied"	
WHERE	
F0.4 Col 'Stage of the value chain' ≠	
Production	
OR	
Does not contain data	
AND	
F0.4 contains data	
DISPLAY "Question unanswered"	
WHERE	
F0.4	
Does not contain data	
Column: Value Chain Level: Processing Data Source: F0.4	Changes for 2023
Description:	
Companies are asked to select the stages of the value chain which best represent their organization's	
area of operation pertaining to forest risk commodities. If the organization is diversified or vertically	
integrated they are asked to select all that apply.	
This indicates if the organization selected/included the processing stage of the value chain as their area	
of operation.	
Logic:	No change
DISPLAY "Question unanswered"	
WHERE	
VVI ICIAC	



	DISCLOSURE INSIGHT
Overall response status ≠ Submitted	
OR Late Submission	
DISPLAY "Yes"	
WHERE	
F0.4_Col_'Stage of the value chain' any row = Processing	
DISPLAY "No, criteria unsatisfied" WHERE	
F0.4 Col 'Stage of the value chain' ≠	
Processing	
OR OR	
Does not contain data	
AND	
F0.4 contains data	
DISPLAY "Question unanswered"	
WHERE	
F0.4	
Does not contain data	
Column: Value Chain Level: Trading Data Source: F0.4	Changes for 2023
Description:	
Companies are asked to select the stages of the value chain which best represent their organization's area of operation pertaining to forest risk commodities. If the organization is diversified or vertically integrated they are solved to select all that apply	
integrated they are asked to select all that apply.  This indicates if the organization selected/included the trading stage of the value chain as their area of operation.	
Logic:	No change
DISDLAY "Quarties us encurered"	
DISPLAY "Question unanswered"	



	DISCLOSURE INSIGHT
WHERE	
Overall response status ≠	
Submitted	
OR	
Late Submission	
DISPLAY "Yes"	
WHERE	
F0.4_Col_'Stage of the value chain' any row =	
Trading	
DISPLAY "No, criteria unsatisfied"	
WHERE	
F0.4 Col 'Stage of the value chain' ≠	
Trading OR	
Does not contain data	
AND	
F0.4 contains data	
DISPLAY "Question unanswered"	
WHERE	
F0.4	
Does not contain data	
Column: Value Chain Level: Manufacturing Data Source: F0.4	Changes for 2023
Description:	
Companies are asked to select the stages of the value chain which best represent their organization's	
area of operation pertaining to forest risk commodities. If the organization is diversified or vertically	
integrated they are asked to select all that apply.	
This indicates if the organization selected/included the manufacturing stage of the value chain as their	
area of operation.	
Logic:	No change



		DISCLOSURE INSIGH
DISPLAY "Question unanswered"		
WHERE		
Overall response status ≠ Submitted		
OR		
Late Submission		
Edio Odomiosion		
DISPLAY "Yes"		
WHERE		
F0.4_Col_'Stage of the value chain' any row =		
Manufacturing		
DISPLAY "No"		
WHERE		
F0.4_Col_'Stage of the value chain' any row ≠		
Manufacturing		
3		
DISPLAY "No, criteria unsatisfied"		
WHERE		
F0.4_Col_'Stage of the value chain'≠		
Manufacturing		
OR Does not contain data		
AND		
F0.4 contains data		
DISPLAY "Question unanswered"		
WHERE		
F0.4		
Does not contain data	Data Carriera FO 4	Characa far 2002
Column: Value Chain Level: Retailing Description:	Data Source: F0.4	Changes for 2023
Description.		



	DISCLOSURE INSIGHT
Companies are asked to select the stages of the value chain which best represent their organization's	
area of operation pertaining to forest risk commodities. If the organization is diversified or vertically	
integrated they are asked to select all that apply.  This indicates if the organization selected/included the retailing stage of the value chain as their area of	
operation.	
Logic:	No change
Logic.	140 Griange
DISPLAY "Question unanswered"	
WHERE	
Overall response status ≠	
Submitted	
OR Late Outputies in a	
Late Submission	
DISPLAY "Yes"	
WHERE	
F0.4_Col_'Stage of the value chain' any row =	
Retailing	
DISPLAY "No"	
WHERE	
F0.4_Col_'Stage of the value chain' any row ≠	
Retailing	
DISPLAY "No, criteria unsatisfied"	
WHERE	
F0.4 Col 'Stage of the value chain'≠	
Retailing —	
OR	
Does not contain data	
AND	
F0.4 contains data	
DISPLAY "Question unanswered"	
DIOI LAT Question unanswered	



		DISCLOSURE INSIGHT
WHERE		
F0.4		
Does not contain data		
Column: Sources from high risk zones Data	Source: F1.5c	Changes for 2023
Description:		
This indicates the organization's dependency on forest ris	sk commodities regarding both direct operations	
or other parts of the value chain, particularly if they have i	nteractions in the high risk regions of the world.	
Logic:		
		DISPLAY "Yes"
DISPLAY "Question unanswered"		F1.5b question number got
WHERE		changed to F1.5c in 2023 with
Overall response status ≠		same column name
Submitted		4 additional options got added in
OR		2023:
Late Submission		Guinea
		Guinea-Bissau
DISPLAY "Yes"		Nepal
WHERE		Sierra Leone
F1.5c_Col_(Country/Area of origin) any row =		
Angola		DISPLAY "No"
OR		F1.5b question number got
Argentina		changed to F1.5c in 2023 with
OR		same column name
Australia		4 additional options got added in
OR		2023:
Bolivia (Plurinational State of)		Guinea
OR		Guinea-Bissau
Brazil		Nepal
OR		Sierra Leone
Cambodia		
OR		DISPLAY "No, criteria
Cameroon		unsatisfied"
OR		



Central African Republic OR Colombia OR Congo OR Cote d'Ivoire OR OR OR Côte d'Ivoire OR DISPLAY "Question number got changed to F1.5c in 2023 with same column name OR Côte d'Ivoire OR DISPLAY "Question unanswered" F1.5b question number got changed to F1.5c in 2023 with same column name OR Cote d'Ivoire OR DEMOCRATION OR Ecuador OR Gabon OR Ghana OR Guatemala OR Guinea OR Guinea OR Guinea OR Guinea OR India OR India OR Indonesia OR Indonesia OR Cor Laberia OR OR Cor		DISCLUSURE INSIGHT
Colombia OR Congo OR Cote d'Ivoire OR OR DISPLAY "Question unanswered" F1.5b question number got changed to F1.5c in 2023 with same column name  Cabon OR Gabon OR Gabon OR Ghana OR Guatemala OR Guinea-Bissau OR Honduras OR India OR India OR India OR India OR Indonesia OR Kenya OR Lao People's Democratic Republic OR Liberia		
OR Congo OR Côte d'Ivoire OR DISPLAY "Question unanswered" F1.5b question number got changed to F1.5c in 2023 with same column name  Ecuador OR Gabon OR Gabon OR Gabon OR Guatemala OR Guinea OR Guinea OR Guinea OR Guinea OR Glinea OR Honduras OR India OR India OR Indonesia OR CR Lao People's Democratic Republic OR Lao People's Democratic Republic OR Liberia		
Congo OR Côte d'Ivoire OR Democratic Republic of the Congo OR Cabon OR Gabon OR Gabon OR Guatemala OR Guinea-Bissau OR Honduras OR India OR India OR Indonesia OR Kenya OR Kenya OR Lao People's Democratic Republic OR Liberia DISPLAY "Question unaswered" F1.5b question number got changed to F1.5c in 2023 with same column name F1.5b question number got changed to F1.5c in 2023 with same column name  F1.5b question number got changed to F1.5c in 2023 with same column name  F1.5b question number got changed to F1.5c in 2023 with same column name  F1.5b question number got changed to F1.5c in 2023 with same column name  F1.5b question number got changed to F1.5c in 2023 with same column name  F1.5b question number got changed to F1.5c in 2023 with same column name  F1.5b question number got changed to F1.5c in 2023 with same column name  F1.5b question number got changed to F1.5c in 2023 with same column name  F1.5b question number got changed to F1.5c in 2023 with same column name  F1.5b question number got changed to F1.5c in 2023 with same column name  F1.5b question number got changed to F1.5c in 2023 with same column name  F1.5b question number got changed to F1.5c in 2023 with same column name  F1.5b question number got changed to F1.5c in 2023 with same column name		same column name
OR Côte d'Ivoire DISPLAY "Question unanswered" F1.5b question number got changed to F1.5c in 2023 with same column name Ecuador OR Gabon OR Gabon OR Ghana OR Guatemala OR Guinea-Bissau OR Guinea-Bissau OR India OR India OR India OR India OR Indonesia OR Indonesia OR Change Or		
Côte d'Ivoire OR OR Democratic Republic of the Congo OR Ecuador OR Gabon OR Ghana OR Guatemala OR Guinea-Bissau OR Honduras OR Honduras OR India OR India OR India OR Indonesia OR Indonesia OR Liberia		
OR Democratic Republic of the Congo OR Ecuador OR Gabon OR Ghana OR Guatemala OR Guinea-Bissau OR Guinea-Bissau OR India OR India OR Indonesia OR Indonesia OR Liberia Liberia		
Democratic Republic of the Congo OR Gabon OR Gabon OR Ghana OR Guatemala OR Guinea OR Guinea-Bissau OR Honduras OR Indonesia OR Indonesia OR CR Liberia		
Democratic Republic of the Congo OR Gabon OR Gabon OR Ghana OR Guatemala OR Guinea OR Guinea-Bissau OR Honduras OR Indonesia OR Indonesia OR CR Liberia		F1.5b question number got
Ecuador OR Gabon OR Ghana OR Guatemala OR Guinea OR Guinea OR Guinea-Bissau OR Honduras OR India OR India OR Indonesia OR Indenesia OR Kenya OR Liberia		
OR Gabon OR Ghana OR Guatemala OR Guinea OR Guinea-Bissau OR Honduras OR India OR India OR Indonesia OR Indonesia OR Kenya OR Lao People's Democratic Republic OR Liberia		same column name
Gabon       OR         Ghana       OR         Guatemala       OR         Guinea       OR         Guinea-Bissau       OR         Honduras       OR         India       OR         Indonesia       OR         Kenya       OR         Lao People's Democratic Republic       OR         Liberia       India		
OR Ghana OR Guatemala OR Guinea OR Guinea OR Guinea-Bissau OR Honduras OR India OR India OR Indonesia OR Kenya OR Lao People's Democratic Republic OR Liberia		
Ghana OR Guatemala OR Guinea OR Guinea OR Guinea-Bissau OR Honduras OR Honduras OR India OR Indonesia OR Indonesia OR Kenya OR Lao People's Democratic Republic OR Liberia		
OR Guatemala OR Guinea OR Guinea OR Guinea-Bissau OR Honduras OR India OR Indonesia OR Indonesia OR Kenya OR Lao People's Democratic Republic OR Liberia		
Guatemala OR Guinea OR Guinea OR Guinea-Bissau OR Honduras OR India OR Indonesia OR Indonesia OR Kenya OR Lao People's Democratic Republic OR Liberia		
OR Guinea OR Guinea-Bissau OR Honduras OR India OR Indonesia OR Indonesia OR Kenya OR Lao People's Democratic Republic OR Liberia		
Guinea OR Guinea-Bissau OR Honduras OR India OR Indonesia OR Indonesia OR Indonesia OR Kenya OR Lao People's Democratic Republic OR Liberia		
OR Guinea-Bissau OR Honduras OR India OR Indonesia OR Indonesia OR Kenya OR Lao People's Democratic Republic OR Liberia	OR	
Guinea-Bissau OR Honduras OR India OR Indonesia OR Indonesia OR Kenya OR Lao People's Democratic Republic OR Liberia		
OR Honduras OR India OR India OR Indonesia OR Indonesia OR Kenya OR Lao People's Democratic Republic OR Liberia		
Honduras OR India OR Indonesia OR Indonesia OR Kenya OR Lao People's Democratic Republic OR Liberia	Guinea-Bissau	
OR India OR Indonesia OR Indonesia OR Kenya OR Lao People's Democratic Republic OR Liberia	OR	
India OR Indonesia OR Kenya OR Lao People's Democratic Republic OR Liberia	Honduras	
OR Indonesia OR Kenya OR Lao People's Democratic Republic OR Liberia		
Indonesia OR Kenya OR Lao People's Democratic Republic OR Liberia		
OR Kenya OR Lao People's Democratic Republic OR Liberia	OR	
Kenya OR Lao People's Democratic Republic OR Liberia	Indonesia	
OR Lao People's Democratic Republic OR Liberia	OR	
OR Lao People's Democratic Republic OR Liberia		
OR Liberia		
Liberia	Lao People's Democratic Republic	
	OR	
OR	Liberia	
	OR	



	DISCLOSURE INSIGHT
Madagascar	
OR	
Malaysia	
OR .	
Mexico	
OR	
Mozambique	
OR	
Myanmar	
OR	
Nepal	
OR	
Nicaragua	
OR	
Nigeria	
OR	
Panama	
OR	
Papua New Guinea	
OR	
Paraguay	
OR The second se	
Peru	
OR	
Philippines	
OR	
Sierra Leone	
OR	
Thailand	
OR	
United Republic of Tanzania	
OR	
Venezuela (Bolivarian Republic of)	
OR	



	DISCLOSURE INSIGHT
Viet Nam	
OR	
Zambia	
OR	
Zimbabwe	
DISPLAY "No"	
WHERE	
F1.5c_Col_(Country/Area of origin) any row ≠	
Angola	
OR OR	
Argentina	
OR	
Australia	
OR	
Bolivia (Plurinational State of)	
OR .	
Brazil	
OR	
Cambodia	
OR	
Cameroon	
OR	
Central African Republic	
OR '	
Colombia	
OR	
Congo	
OR ~	
Côte d'Ivoire	
OR	
Democratic Republic of the Congo	
OR	
Ecuador	



	DISCLOSURE INSIGHT
OR	
Gabon	
OR	
Ghana	
OR	
Guatemala	
OR	
Guinea	
OR	
Guinea-Bissau	
OR	
Honduras	
OR	
India	
OR	
Indonesia	
OR	
Kenya	
OR	
Lao People's Democratic Republic	
OR	
Liberia	
OR	
Madagascar	
OR	
Malaysia	
OR The second se	
Mexico	
OR	
Mozambique	
OR .	
Myanmar	
OŘ	
Nepal	



OR	
Nicaragua	
OR	
Nigeria	
OR	
Panama	
OR	
Papua New Guinea	
OR OR	
Paraguay	
OR	
Peru	
OR	
Philippines	
OR .	
Sierra Leone	
OR	
Thailand	
OR	
United Republic of Tanzania	
OR	
Venezuela (Bolivarian Republic of)	
OR ,	
Viet Nam	
OR	
Zambia	
OR	
Zimbabwe	
OR	
Any other countries/areas	
OŘ .	
Unknown origin	
DISPLAY "No criteria unsatisfied"	



	DISCLOSURE INSIGHT
WHERE	
F1.5c_Col_(Country/Area of origin)	
Does not contain data	
AND	
F1.5c contains data	
DISPLAY "Question unanswered"	
WHERE	
F1.5c	
Does not contain data	
Column: Exclusions Data Source: F0.7 & F0.7a	Changes for 2023
Description:	
This indicates if there are sources excluded from disclosure to provide data users transparency into	
organizational boundaries that may directly or indirectly drive deforestation. In some case, it can be	
difficult to gather data for all sources.	
Logic:	DICDLAY "Overtion
DISPLAY "Question unanswered"	DISPLAY "Question unanswered"
WHERE	F0.5 question number got
Overall response status ≠	changed to F0.7 in 2023
Submitted	Changed to Fo.7 iii 2023
OR	DISPLAY "No"
Late Submission	F0.5 question number got
	changed to F0.7 in 2023
DISPLAY "Question unanswered"	
WHERE	DISPLAY "Yes, Direct
F0.7	Operations and Supply Chain"
Does not contain data	F0.5 question number got
	changed to F0.7 in 2023
DISPLAY "No"	F0.5a question number got
WHERE	changed to F0.7a in 2023
F0.7 =	



DISPLAY "Yes, Direct No Operations" F0.5 question number got DISPLAY "Yes, Direct Operations and Supply Chain" WHERE changed to F0.7 in 2023 F0.7 =F0.5a question number got changed to F0.7a in 2023 Yes AND DISPLAY "Yes, Supply Chain" F0.7a \_Col\_(Value chain stage) = Direct operations F0.5 question number got AND changed to F0.7 in 2023 F0.5a question number got F0.7a \_Col\_(Value chain stage) = changed to F0.7a in 2023 Supply chain **DISPLAY "Yes, Direct Operations"** DISPLAY "Yes, Unspecified" WHERE F0.5 question number got F0.7 =changed to F0.7 in 2023 F0.5a question number got Yes changed to F0.7a in 2023 **AND** F0.7a \_Col\_(Value chain stage) = Direct operations AND F0.7a Col (Value chain stage) ≠ Supply chain DISPLAY "Yes, Supply Chain" WHERE F0.7 =Yes **AND** F0.7a Col (Value chain stage) = Supply chain AND F0.7a Col (Value chain stage) ≠ Direct operation



	DISCLOSURE INSIGHT
DISPLAY "Yes, Unspecified" WHERE F0.7 = Yes AND F0.7a _Col_(Value chain stage) Does not contain data	
Column: Discloser exposed to timber Data Source: F0.4	Changes for 2023
Description:	J. 101. 1900 101. 2020
This indicates whether the organization produces or uses materials that contain timber.  Logic:	No change
	140 onange
DISPLAY "Question unanswered"	
WHERE	
Overall response status ≠ Submitted	
OR	
Late Submission	
DISPLAY "Yes"	
WHERE	
F0.4_Row_(Timber products)_Col_(Commodity disclosure) =	
Disclosing	
DISPLAY "Yes"	
WHERE	
F0.4_Row_(Timber products)_Col_(Commodity disclosure) = Not disclosing	
DISPLAY "No"	



	DISCLOSURE INSIGHT
WHERE	
F0.4_Row_(Timber products)_Col_(Commodity disclosure) =	
This commodity is not produced, sourced or used by our organization	
DISPLAY "None reported"	
WHERE	
F0.4_Row_(Timber products)_Col_(Commodity disclosure)	
Does not contain data	
AND	
F0.4 Row (Timber products)	
contains data	
DIODI AV "O L'	
DISPLAY "Question unanswered"  WHERE	
F0.4 Row (Timber products)  Does not contain data	
Column: Discloser exposed to palm oil  Data Source: F0.4	Changes for 2023
Description:	Changes for 2023
Bescription.	
This indicates whether the organization produces or uses materials that contain palm oil.	
Logic:	No change
DISPLAY "Question unanswered"	
WHERE	
Overall response status ≠	
Submitted	
OR	
Late Submission	
DISPLAY "Question not applicable, due to sector"	
WHERE	
CRM Primary questionnaire sector =	
Paper & forestry	



	DISCLOSURE INSIGHT
DISPLAY "Yes" WHERE	
F0.4_Row_(Palm oil)_Col_(Commodity disclosure) =	
Disclosing	
DISPLAY "Yes"	
WHERE	
F0.4_Row_(Palm oil)_Col_(Commodity disclosure) = Not disclosing	
Not disclosing	
DISPLAY "No"	
WHERE  FO 4. Pow (Polm oil) Col. (Commodity displayure)	
F0.4_Row_(Palm oil)_Col_(Commodity disclosure) = This commodity is not produced, sourced or used by our organization	
The commonly to the product of the control of the c	
DISPLAY "None reported"	
WHERE F0.4_Row_(Palm oil)_Col_(Commodity disclosure)	
Does not contain data	
AND	
F0.4 Row (Palm oil)	
contains data	
DISPLAY "Question unanswered"	
WHERE	
F0.4 Row (Palm oil)  Does not contain data	
Column: Discloser exposed to cattle products  Data Source: F0.4	Changes for 2023
Description:	
This indicates whether the organization produces or uses materials that contain cattle products.	No obongo
Logic:	No change
DISPLAY "Question unanswered"	



WHERE Overall response status # Submitted OR Late Submission DISPLAY "Question not applicable, due to sector" WHERE CRM Primary questionnaire sector = Paper & forestry DISPLAY "Yes" WHERE F0.4\_Row\_(Cattle products)\_Col\_(Commodity disclosure) = Disclosing DISPLAY "Yes" WHERE F0.4\_Row\_(Cattle products)\_Col\_(Commodity disclosure) = Not disclosing DISPLAY "No" WHERE F0.4\_Row\_(Cattle products)\_Col\_(Commodity disclosure) = This commodity is not produced, sourced or used by our organization DISPLAY "None reported" WHERE F0.4\_Row\_(Cattle products)\_Col\_(Commodity disclosure) Does not contain data AND F0.4 Row (Cattle products) contains data



	DISCLOSURE INSIGHT
DISPLAY "Question unanswered"	
WHERE	
F0.4 Row (Cattle products)	
Does not contain data	
Column: Discloser exposed to soy Data Source: F0.4	Changes for 2023
Description:	
This indicates whether the organization produces or uses materials that contain soy.	
Logic:	No change
DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission	
DISPLAY "Question not applicable, due to sector" WHERE CRM Primary questionnaire sector = Paper & forestry	
DISPLAY "Yes" WHERE F0.4_Row_(Soy)_Col_(Commodity disclosure) = Disclosing	
DISPLAY "Yes" WHERE F0.4_Row_(Soy)_Col_(Commodity disclosure) = Not disclosing	
DISPLAY "No" WHERE	



	DISCLOSURE INSIGHT
F0.4_Row_(Soy)_Col_(Commodity disclosure) =	
This commodity is not produced, sourced or used by our organization	
DISPLAY "None reported"	
WHERE	
F0.4_Row_(Soy)_Col_(Commodity disclosure)	
Does not contain data	
AND	
F0.4 Row (Soy)	
contains data	
DISPLAY "Question unanswered"	
WHERE	
F0.4 Row (Soy)	
Does not contain data	
Column: Discloser exposed to other- rubber Data Source: F0.4	Changes for 2023
Description:	
This indicates whether the organization produces or uses materials that contain rubber.	
Logic:	No change
DISPLAY "Question unanswered"	
WHERE	
Overall response status ≠	
Submitted	
OR	
Late Submission	
	•
DISPLAY "Question not applicable, due to sector"	
WHERE	
WHERE CRM Primary questionnaire sector =	
WHERE	
WHERE CRM Primary questionnaire sector =	



	DISCLOSURE INSIGHT
WHERE F0.4_Row_(Other-Rubber)_Col_(Commodity disclosure) = Disclosing	
DISPLAY "Yes" WHERE F0.4_Row_(Other-Rubber)_Col_(Commodity disclosure) = Not disclosing	
DISPLAY "No" WHERE F0.4_Row_(Other-Rubber)_Col_(Commodity disclosure) = This commodity is not produced, sourced or used by our organization	
DISPLAY "None reported" WHERE F0.4_Row_(Other-Rubber)_Col_(Commodity disclosure) Does not contain data AND F0.4 Row (Other- Rubber) contains data	
DISPLAY "Question unanswered" WHERE F0.4 Row (Other- Rubber) Does not contain data	
Column: Discloser exposed to other- cocoa Data Source: F0.4	Changes for 2023
Description:	
This indicates whether the organization produces or uses materials that contain cocoa.	
Logic:	No change
DISPLAY "Question unanswered"	



```
WHERE
Overall response status #
Submitted
OR
Late Submission
DISPLAY "Question not applicable, due to sector"
WHERE
CRM Primary questionnaire sector =
Paper & forestry
DISPLAY "Yes"
WHERE
F0.4_Row_(Other- Cocoa)_Col_(Commodity disclosure) =
Disclosing
DISPLAY "Yes"
WHERE
F0.4_Row_(Other- Cocoa)_Col_(Commodity disclosure) =
Not disclosing
DISPLAY "No"
WHERE
F0.4_Row_(Other- Cocoa)_Col_(Commodity disclosure) =
This commodity is not produced, sourced or used by our organization
DISPLAY "None reported"
WHERE
F0.4_Row_(Other- Cocoa)_Col_(Commodity disclosure)
Does not contain data
AND
F0.4 Row (Other - Cocoa)
contains data
```



	DISCLOSURE INSIG	HT
DISPLAY "Question unanswered"		
WHERE		
F0.4 Row (Other - Cocoa)		
Does not contain data		
Column: Discloser exposed to other- coffee Data Source: F0.4	Changes for 2023	
Description:		
This indicates whether the organization produces or uses materials that contain coffee.		
Logic:	No change	
DISPLAY "Question unanswered"		
WHERE		
Overall response status ≠		
Submitted		
OR		
Late Submission		
DISPLAY "Question not applicable, due to sector"		
WHERE		
CRM Primary questionnaire sector =		
Paper & forestry		
DISPLAY "Yes"		
WHERE		
F0.4_Row_(Other-Coffee)_Col_(Commodity disclosure) =		
Disclosing		
DISPLAY "Yes"		
DISPLAY YES   WHERE		
F0.4_Row_(Other-Coffee)_Col_(Commodity disclosure) =		
Po.4_Row_(Other-Corree)_Cor_(Corrinodity disclosure) =   Not disclosing		
i Not disclosing		
DISPLAY "No"		
	•	



	DISCLOSURE INSIGHT
WHERE	
F0.4_Row_(Other-Coffee)_Col_(Commodity disclosure) =	
This commodity is not produced, sourced or used by our organization	
DISPLAY "None reported"	
WHERE	
F0.4_Row_(Other-Coffee)_Col_(Commodity disclosure)	
Does not contain data AND	
F0.4 Row (Other - Coffee)	
contains data	
DISPLAY "Question unanswered"	
WHERE	
F0.4 Row (Other - Coffee)  Does not contain data	
Column: Disclosing on timber  Data Source: F0.4	Changes for 2023
O .	Offariges for 2020
Description:	
Description:	
This indicates whether the organization is disclosing information on its production and/or use of timber.	
	No change
This indicates whether the organization is disclosing information on its production and/or use of timber.  Logic:	No change
This indicates whether the organization is disclosing information on its production and/or use of timber.  Logic:  DISPLAY "Question unanswered"	No change
This indicates whether the organization is disclosing information on its production and/or use of timber.  Logic:  DISPLAY "Question unanswered"  WHERE	No change
This indicates whether the organization is disclosing information on its production and/or use of timber.  Logic:  DISPLAY "Question unanswered"  WHERE  Overall response status ≠  Submitted	No change
This indicates whether the organization is disclosing information on its production and/or use of timber.  Logic:  DISPLAY "Question unanswered"  WHERE  Overall response status ≠  Submitted  OR	No change
This indicates whether the organization is disclosing information on its production and/or use of timber.  Logic:  DISPLAY "Question unanswered"  WHERE  Overall response status ≠  Submitted	No change
This indicates whether the organization is disclosing information on its production and/or use of timber.  Logic:  DISPLAY "Question unanswered"  WHERE  Overall response status ≠  Submitted  OR  Late Submission	No change
This indicates whether the organization is disclosing information on its production and/or use of timber.  Logic:  DISPLAY "Question unanswered"  WHERE  Overall response status ≠  Submitted  OR	No change
This indicates whether the organization is disclosing information on its production and/or use of timber.  Logic:  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Yes"	No change
This indicates whether the organization is disclosing information on its production and/or use of timber.  Logic:  DISPLAY "Question unanswered"  WHERE  Overall response status ≠  Submitted  OR  Late Submission  DISPLAY "Yes"  WHERE	No change



	DISCLOSURE INSIGHT
DISPLAY "No" WHERE F0.4_Row_(Timber products)_Col_(Commodity disclosure) = Not disclosing	
DISPLAY "Question not applicable, due to selection" WHERE F0.4_Row_(Timber products)_Col_(Commodity disclosure) = This commodity is not produced, sourced or used by our organization	
DISPLAY "Question unanswered" WHERE F0.4_Row_(Timber products)_Col_(Commodity disclosure) Does not contain data	
Column: Disclosing on palm oil Data Source: F0.4	Changes for 2023
Description:	
This indicates whether the organization is disclosing information on its production and/or use of palm oil.	
Logic:	No change
DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR	
Late Submission	
DISPLAY "Question not applicable, due to sector" WHERE CRM Primary questionnaire sector = Paper & forestry	
DISPLAY "Yes" WHERE	



	DISCLOSURE INSIGHT
F0.4_Row_(Palm oil)_Col_(Commodity disclosure) = Disclosing	
DISPLAY "No" WHERE F0.4_Row_(Palm oil)_Col_(Commodity disclosure) = Not disclosing	
DISPLAY "Question not applicable, due to selection" WHERE F0.4_Row_(Palm oil)_Col_(Commodity disclosure) = This commodity is not produced, sourced or used by our organization	
DISPLAY "Question unanswered" WHERE F0.4_Row_(Palm oil)_Col_(Commodity disclosure) Does not contain data	
Column: Disclosing on cattle products  Data Source: F0.4	Changes for 2023
Description:  This indicates whether the organization is disclosing information on its production and/or use of cattle products.	
Logic:	No change
DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission	
DISPLAY "Question not applicable, due to sector" WHERE	
CRM Primary questionnaire sector =	



	DISCLOSURE INSIGHT
Paper & forestry	
DISPLAY "Yes"	
WHERE	
F0.4_Row_(Cattle products)_Col_(Commodity disclosure) =	
Disclosing	
DISPLAY "No"	
WHERE	
F0.4_Row_(Cattle products)_Col_(Commodity disclosure) =	
Not disclosing	
DISPLAY "Question not applicable, due to selection"	
WHERE	
F0.4_Row_(Cattle products)_Col_(Commodity disclosure) =	
This commodity is not produced, sourced or used by our organization	
DISPLAY "Question unanswered"	
WHERE	
F0.4_Row_(Cattle products)_Col_(Commodity disclosure)	
Does not contain data	Ob
Column: Disclosing on soy  Description:  Data Source: F0.4	Changes for 2023
Description.	
This indicates whether the organization is disclosing information on its production and/or use of soy	
Logic:	No change
DISPLAY "Question unanswered"	
WHERE	
Overall response status ≠	
Submitted	
OR Late Output air a	
Late Submission	



	DISSESSED INCIGIN
DISPLAY "Question not applicable, due to sector"	
WHERE	
CRM Primary questionnaire sector = Paper & forestry	
Taper & forestry	
DISPLAY "Yes"	
WHERE	
F0.4_Row_(Soy)_Col_(Commodity disclosure) =	
Disclosing	
DISPLAY "No"	
WHERE F0.4_Row_(Soy)_Col_(Commodity disclosure) =	
Not disclosing	
That disolosing	
DISPLAY "Question not applicable, due to selection"	
WHERE	
F0.4_Row_(Soy)_Col_(Commodity disclosure) =	
This commodity is not produced, sourced or used by our organization	
DIODI AV/IIO	
DISPLAY "Question unanswered"  WHERE	
F0.4_Row_(Soy)_Col_(Commodity disclosure)	
Does not contain data	
Column: Disclosing on Other- rubber Data Source: F0.4	Changes for 2023
Description:	
This indicates whether the organization is disclosing information on its production and/or use of rubber	
Logic:	No change
DIODI AV "O ti - u u	
DISPLAY "Question unanswered"	
WHERE Overall response status ≠	
Submitted	
Cubrillion	



	DISCLOSURE INSIGHT
OR Late Submission	
DISPLAY "Question not applicable, due to sector"	
WHERE	
CRM Primary questionnaire sector =	
Paper & forestry	
DISPLAY "Yes"	
WHERE	
F0.4_Row_(Other- Rubber)_Col_(Commodity disclosure) =	
Disclosing	
DISPLAY "No"	
WHERE	
F0.4_Row_(Other- Rubber)_Col_(Commodity disclosure) =	
Not disclosing	
DISPLAY "Question not applicable, due to selection"	
WHERE	
F0.4_Row_(Other- Rubber)_Col_(Commodity disclosure) =	
This commodity is not produced, sourced or used by our organization	
DISPLAY "Question unanswered"	
WHERE	
F0.4_Row_(Other- Rubber)_Col_(Commodity disclosure)	
Does not contain data	
Column: Disclosing on Other- cocoa Data Source: F0.4	Changes for 2023
Description:	
This indicates whether the organization is disclosing information on its production and/or use of cocoa.	
Logic:	No change
DISPLAY "Question unanswered"	



	DISCLOSURE INSIGHT
WHERE	
Overall response status ≠	
Submitted	
OR Late Submission	
Late Submission	
DISPLAY "Question not applicable, due to sector"	
WHERE	
CRM Primary questionnaire sector =	
Paper & forestry	
DISPLAY "Yes"	
WHERE F0.4_Row_(Other- Cocoa)_Col_(Commodity disclosure) =	
Disclosing	
Disclosing	
DISPLAY "No"	
WHERE	
F0.4_Row_(Other- Cocoa)_Col_(Commodity disclosure) =	
Not disclosing	
DICPLAY "Overtice not emplicable, due to calcution"	
DISPLAY "Question not applicable, due to selection" WHERE	
F0.4_Row_(Other- Cocoa)_Col_(Commodity disclosure) =	
This commodity is not produced, sourced or used by our organization	
The commonly to the product of according to the confidence of the	
DISPLAY "Question unanswered"	
WHERE	
F0.4_Row_(Other- Cocoa)_Col_(Commodity disclosure)	
Does not contain data	
Column: Disclosing on Other- coffee Data Source: F0.4	Changes for 2023
Description:	
This indicates whether the organization is disclosing information on its production and/or use of coffee.	
This indicates whether the organization is disclosing information on its production and/or use of confee.	



DISPLAY "Question unanswered" WHERE Overall response status # Submitted OR Late Submission  DISPLAY "Question not applicable, due to sector" WHERE CRM Primary questionnaire sector = Paper & forestry  DISPLAY "Yes" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = Disclosing  DISPLAY "No" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = Not disclosing  DISPLAY "Question not applicable, due to selection" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = This commodity is not produced, sourced or used by our organization  DISPLAY "Question unanswered" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) DISPLAY "Question unanswered" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) Does not contain data Column: Overall forests risk assessment  Data Source: F2.1  Changes for 2023	Logic	No change
WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable, due to sector" WHERE CRM Primary questionnaire sector = Paper & forestry  DISPLAY "Yes" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = Disclosing  DISPLAY "No" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = Not disclosing  DISPLAY "Question not applicable, due to selection" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = This commodity is not produced, sourced or used by our organization  DISPLAY "Question unanswered" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) DISPLAY "Question unanswered" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) Does not contain data	Logic:	No change
WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable, due to sector" WHERE CRM Primary questionnaire sector = Paper & forestry  DISPLAY "Yes" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = Disclosing  DISPLAY "No" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = Not disclosing  DISPLAY "Question not applicable, due to selection" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = This commodity is not produced, sourced or used by our organization  DISPLAY "Question unanswered" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) DISPLAY "Question unanswered" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) Does not contain data	DICDI AV "Ougation un anguana d"	
Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable, due to sector" WHERE CRM Primary questionnaire sector = Paper & forestry  DISPLAY "Yes" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = Disclosing  DISPLAY "No" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = Not disclosing  DISPLAY "Question not applicable, due to selection" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = This commodity is not produced, sourced or used by our organization  DISPLAY "Question unanswered" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) DISPLAY "Question unanswered" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) DOES not contain data		
Submitted OR Late Submission  DISPLAY "Question not applicable, due to sector" WHERE CRM Primary questionnaire sector = Paper & forestry  DISPLAY "Yes" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = Disclosing  DISPLAY "No" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = Not disclosing  DISPLAY "Question not applicable, due to selection" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = This commodity is not produced, sourced or used by our organization  DISPLAY "Question unanswered" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) Does not contain data		
OR Late Submission  DISPLAY "Question not applicable, due to sector" WHERE CRM Primary questionnaire sector = Paper & forestry  DISPLAY "Yes" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = Disclosing  DISPLAY "No" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = Not disclosing  DISPLAY "Question not applicable, due to selection" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = This commodity is not produced, sourced or used by our organization  DISPLAY "Question unanswered" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) Does not contain data		
Late Submission  DISPLAY "Question not applicable, due to sector"  WHERE  CRM Primary questionnaire sector = Paper & forestry  DISPLAY "Yes"  WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = Disclosing  DISPLAY "No"  WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = Not disclosing  DISPLAY "Question not applicable, due to selection"  WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = This commodity is not produced, sourced or used by our organization  DISPLAY "Question unanswered"  WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) Does not contain data		
DISPLAY "Question not applicable, due to sector" WHERE CRM Primary questionnaire sector = Paper & forestry  DISPLAY "Yes" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = Disclosing  DISPLAY "No" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = Not disclosing  DISPLAY "Question not applicable, due to selection" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = This commodity is not produced, sourced or used by our organization  DISPLAY "Question unanswered" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) Does not contain data		
WHERE CRM Primary questionnaire sector = Paper & forestry  DISPLAY "Yes" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = Disclosing  DISPLAY "No" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = Not disclosing  DISPLAY "Question not applicable, due to selection" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = This commodity is not produced, sourced or used by our organization  DISPLAY "Question unanswered" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) DOSPLAY "Question of unanswered" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) Does not contain data	Late Submission	
WHERE CRM Primary questionnaire sector = Paper & forestry  DISPLAY "Yes" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = Disclosing  DISPLAY "No" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = Not disclosing  DISPLAY "Question not applicable, due to selection" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = This commodity is not produced, sourced or used by our organization  DISPLAY "Question unanswered" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) DOSPLAY "Question of unanswered" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) Does not contain data	DISPLAY "Question not applicable, due to sector"	
CRM Primary questionnaire sector = Paper & forestry  DISPLAY "Yes" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = Disclosing  DISPLAY "No" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = Not disclosing  DISPLAY "Question not applicable, due to selection" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = This commodity is not produced, sourced or used by our organization  DISPLAY "Question unanswered" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) Does not contain data		
Paper & forestry  DISPLAY "Yes" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = Disclosing  DISPLAY "No" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = Not disclosing  DISPLAY "Question not applicable, due to selection" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = This commodity is not produced, sourced or used by our organization  DISPLAY "Question unanswered" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) Does not contain data		
DISPLAY "Yes" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = Disclosing  DISPLAY "No" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = Not disclosing  DISPLAY "Question not applicable, due to selection" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = This commodity is not produced, sourced or used by our organization  DISPLAY "Question unanswered" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) Does not contain data		
WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = Disclosing  DISPLAY "No" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = Not disclosing  DISPLAY "Question not applicable, due to selection" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = This commodity is not produced, sourced or used by our organization  DISPLAY "Question unanswered" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) Does not contain data		
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F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = Disclosing  DISPLAY "No" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = Not disclosing  DISPLAY "Question not applicable, due to selection" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = This commodity is not produced, sourced or used by our organization  DISPLAY "Question unanswered" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) Does not contain data		
Display "No" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = Not disclosing  DISPLAY "Question not applicable, due to selection" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = This commodity is not produced, sourced or used by our organization  DISPLAY "Question unanswered" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) Does not contain data		
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WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = Not disclosing  DISPLAY "Question not applicable, due to selection" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = This commodity is not produced, sourced or used by our organization  DISPLAY "Question unanswered" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) Does not contain data		
F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = Not disclosing  DISPLAY "Question not applicable, due to selection" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = This commodity is not produced, sourced or used by our organization  DISPLAY "Question unanswered" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) Does not contain data		
Not disclosing  DISPLAY "Question not applicable, due to selection"  WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = This commodity is not produced, sourced or used by our organization  DISPLAY "Question unanswered"  WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) Does not contain data	WHERE	
DISPLAY "Question not applicable, due to selection"  WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = This commodity is not produced, sourced or used by our organization  DISPLAY "Question unanswered"  WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) Does not contain data	F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) =	
WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = This commodity is not produced, sourced or used by our organization  DISPLAY "Question unanswered" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) Does not contain data	Not disclosing	
WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = This commodity is not produced, sourced or used by our organization  DISPLAY "Question unanswered" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) Does not contain data		
F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = This commodity is not produced, sourced or used by our organization  DISPLAY "Question unanswered" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) Does not contain data		
This commodity is not produced, sourced or used by our organization  DISPLAY "Question unanswered"  WHERE  F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure)  Does not contain data		
DISPLAY "Question unanswered" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) Does not contain data		
WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) Does not contain data	i his commodity is not produced, sourced or used by our organization	
WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) Does not contain data	DISPLAY "Question unanswered"	
F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) Does not contain data		
Does not contain data		
		Changes for 2023



	DISCLOSURE INSIGHT			
Description:				
This indicates whether the organization assess	s forest-related risks.			
Logic:			No change	
DISPLAY "Question unanswered" WHERE				
Overall response status ≠ Submitted				
OR Late Submission				
DISPLAY selection in F2.1				
Yes, forests-related risks are assessed No, forests-related risks are not assessed				
DISPLAY "Question unanswered" WHERE				
F2.1 Does not contain data				
Column: Potential financial figure at risk	Data Source: F3.1b	Unit: USD (\$)	Changes for 2023	
Description:				
This indicates the total amount of money report	rted to be potentially at risk	due to forests-related	risks.	
Logic:			No change	
DISPLAY "Question unanswered"				
WHERE				
Overall response status ≠				
Submitted OR				
Late Submission				



DISPLAY "Question not applicable" WHERE F3.1 Col Risk Identified? ≠ Yes OR F3.1b all rows Col Are you able to provide a potential financial impact figure? # Yes, a single estimate OR Yes, an estimated range DISPLAY sum of values in F3.1b all rows Col (Potential financial impact (currency)) AND F3.1b all rows Col (Potential financial impact figure - maximum (currency)) WHERE Sum of values in F3.1b all rows Col (Potential financial impact (currency)) AND F3.1b all rows Col (Potential financial impact figure - maximum (currency)) ≥ 0 \*\*Multiply by conversion rate base on reported currency in F0.3. Where financial value provided, and no currency provided, display raw value with asterisk (\*) DISPLAY "None reported" WHERE F3.1b all rows Col (Potential financial impact (currency)) AND F3.1b all rows Col (Potential financial impact figure - maximum (currency)) Does not contain data AND F3.1b contains data **DISPLAY** "Question unanswered" WHERE



	DISCLOSURE INSIGHT
F3.1b Does not contain data	
Column: Potential financial figure of opportunities   Data Source: F3.2a   Unit: USD (\$)	Changes for 2023
Description:	
This indicates the money reported to be made or saved from capitalizing on forest-related opportunities through efficiency, resilience, markets, products and services, financial incentive or other types of opportunities.	
Logic:	No change
DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission	
DISPLAY "Question not applicable" WHERE F3.2 Col Have you identified opportunities? ≠ Yes OR F3.2a all rows Col Are you able to provide a potential financial impact figure? ≠ Yes, a single estimate OR Yes, an estimated range	
DISPLAY sum of values in F3.2a Col (Potential financial impact figure (currency)) AND F3.2a Col (Potential financial impact figure – maximum (currency)) WHERE Sum of values in	



		DISCLOSURE INSIGHT
F3.2a Col (Potential financial impact figure (curren AND	cy))	
F3.2a Col (Potential financial impact figure – maxir	mum (currency))	
≥ 0		
	ency in F0.3. Where financial value provided, and no	
currency provided, display raw value with asterisk	(*)	
DISPLAY "None reported"		
WHERE		
F3.2a Col (Potential financial impact figure (curren	cy))	
AND		
F3.2a Col (Potential financial impact figure – maxir	mum (currency))	
Does not contain data		
AND		
F3.2a		
contains data		
DISPLAY "Question unanswered"		
WHERE		
F3.2a		
Does not contain data	_	
Column: Risk assessment in direct operations for timber	Data Source: F2.1a	Changes for 2023
Description:		
This indicates whether organizations have assessed	d deforestation risks related to timber and that this risk	
assessment covers all or partial aspects of their dir		
Logic:	rect operations	No change
Logic.		No change
DISPLAY "Question unanswered"		
WHERE		
Overall response status ≠		
Submitted		
OR		



Late Submission DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Forests - Minimum DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Timber products) Col Commodity disclosure ≠ Disclosing \*doesn't matter what F2.1 is DISPLAY "Question not applicable" WHERE F0.4 Row (Timber products) Col Commodity disclosure = Disclosing AND F2.1 ≠ Yes, forests-related risks are assessed DISPLAY "Yes" WHERE F2.1 = Yes, forests-related risks are assessed AND F2.1a Row (Timber products) Col Value chain stage = **Direct operations** DISPLAY "No, criteria unsatisfied" WHERE F2.1 = Yes, forests-related risks are assessed **AND** 



DISCLOSURE INSIGH				
F2.1a Row (Timber products) Col Value chain stage	je =			
Contains data				
AND ≠				
Direct operations				
DISPLAY "Question unanswered"				
WHERE				
F2.1 =				
Yes, forests-related risks are assessed				
AND				
F2.1a				
Does not contain data				
Column: Risk assessment in direct operations for	Data Source: F2.1a	Changes for 2023		
palm oil				
Description:				
	ed deforestation risks related to palm oil and that this			
risk assessment covers all or partial aspects of the	ir direct operations.			
Logic:		No change		
DISPLAY "Question unanswered"				
WHERE				
Overall response status ≠				
Submitted				
OR				
Late Submission				
DISPLAY "Question not applicable, minimum versi	on"			
WHERE				
CRM Selected tier =				
Forests – Minimum				
DICDLAY "Question not applicable due to comme	اا، عالم			
DISPLAY "Question not applicable, due to commo	alty			
WHERE				



F0.4 Row (palm oil) Col Commodity disclosure ≠ Disclosing \*doesn't matter what F2.1 is DISPLAY "Question not applicable" WHERE F0.4 Row (palm oil) Col Commodity disclosure = Disclosing AND F2.1 ≠ Yes, forests-related risks are assessed DISPLAY "Yes" WHERE F2.1 = Yes, forests-related risks are assessed AND F2.1a Row (palm oil) Col Value chain stage = Direct operations DISPLAY "No, criteria unsatisfied" WHERE F2.1 = Yes, forests-related risks are assessed AND F2.1a Row (palm oil) Col Value chain stage = Contains data AND ≠ Direct operations DISPLAY "Question unanswered" WHERE F2.1 = Yes, forests-related risks are assessed



	DISCLOSURE INSIGHT
AND	
F2.1a	
Does not contain data	
Column: Risk assessment in direct operations for Data Source: F2.1a	Changes for 2023
cattle products	
Description:	
This indicates whether organizations have assessed deforestation risks related to cattle and that this risk assessment covers all or partial aspects of their direct operations	
Logic:	No change
DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Forests – Minimum	
DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (cattle products) Col Commodity disclosure ≠ Disclosing *doesn't matter what F2.1 is	
DISPLAY "Question not applicable" WHERE F0.4 Row (cattle products) Col Commodity disclosure = Disclosing AND	



		DISCLOSURE INSIGHT
F2.1 ≠		
Yes, forests-related risks are assessed		
DISPLAY "Yes"		
WHERE		
F2.1 =		
Yes, forests-related risks are assessed		
AND		
F2.1a Row (cattle products) Col Value chain stage	=	
Direct operations		
DISPLAY "No, criteria unsatisfied"		
WHERE		
F2.1 =		
Yes, forests-related risks are assessed		
AND		
F2.1a Row (cattle products) Col Value chain stage	=	
Contains data		
AND ≠		
Direct operations		
DISPLAY "Question unanswered"		
WHERE		
F2.1 =		
Yes, forests-related risks are assessed		
AND		
F2.1a		
Does not contain data		
Column: Risk assessment in direct operations for	Data Source: F2.1a	Changes for 2023
soy		
Description:		
	ed deforestation risks related to soy and that this risk	
assessment covers all or partial aspects of their di	rect operations.	



	DISCLOSURE INSIGHT
Logic:	No change
DISPLAY "Question unanswered"	
WHERE	
Overall response status ≠	
Submitted	
OR	
Late Submission	
DISPLAY "Question not applicable, minimum version"	
WHERE	
CRM Selected tier =	
Forests – Minimum	
DISPLAY "Question not applicable, due to commodity"	
WHERE	
F0.4 Row (soy) Col Commodity disclosure ≠	
Disclosing	
*doesn't matter what F2.1 is	
DISPLAY "Question not applicable"	
WHERE	
F0.4 Row (soy) Col Commodity disclosure =	
Disclosing	
AND	
F2.1 ≠	
Yes, forests-related risks are assessed	
DISPLAY "Yes"	
WHERE	
F2.1 =	
Yes, forests-related risks are assessed	
AND	
F2.1a Row (soy) Col Value chain stage =	
- 2.14.16.1 (66)/ Got value chain clays -	



	DISCLOSURE INSIGHT
Direct operations	
DISPLAY "No, criteria unsatisfied"	
WHERE	
F2.1 =	
Yes, forests-related risks are assessed	
AND	
F2.1a Row (soy) Col Value chain stage =	
Contains data AND ≠	
Direct operations	
Birect operations	
DISPLAY "Question unanswered"	
WHERE	
F2.1 =	
Yes, forests-related risks are assessed	
AND	
F2.1a	
Does not contain data	Ob
Column: Risk assessment for supply chain timber Data Source: F2.1a  Description:	Changes for 2023
Description.	
This indicates whether organizations have assessed deforestation risks related to timber and that this risk	
assessment covers all or partial aspects of their supply chain.	
Logic:	No change
DISPLAY "Question unanswered"	
WHERE	
Overall response status ≠	
Submitted	
OR Late Submission	
Late Submission	
DISPLAY "Question not applicable, minimum version"	



WHERE CRM Selected tier = Forests - Minimum DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Timber products) Col Commodity disclosure ≠ Disclosing \*doesn't matter what F2.1 is DISPLAY "Question not applicable" WHERE F0.4 Row (Timber products) Col Commodity disclosure = Disclosing AND F2.1 ≠ Yes, forests-related risks are assessed DISPLAY "Yes" WHERE F2.1 = Yes, forests-related risks are assessed AND F2.1a Row (Timber products) Col Value chain stage = Supply chain DISPLAY "No, criteria unsatisfied" WHERE F2.1 = Yes, forests-related risks are assessed AND F2.1a Row (Timber products) Col Value chain stage = Contains data AND ≠



		DISCLOSURE INSIGHT		
Supply chain				
DISPLAY "Question unanswered"				
WHERE				
F2.1 =				
Yes, forests-related risks are assessed				
AND				
F2.1a Does not contain data				
Column: Risk assessment for supply chain palm	Data Source: F2.1a	Changes for 2023		
oil	Data Source. F2.1a	Changes for 2023		
Description:				
This indicates whether organizations have assesserisk assessment covers all or partial aspects of the	ed deforestation risks related to palm oil and that this			
Logic:	п зарргу спапт.	No change		
Logio.		Tro onango		
DISPLAY "Question unanswered"				
WHERE				
Overall response status ≠				
Submitted				
OR				
Late Submission				
DISPLAY "Question not applicable, minimum version	DISPLAY "Question not applicable, minimum version"			
WHERE	511			
CRM Selected tier =				
Forests – Minimum				
DISPLAY "Question not applicable, due to commod	dity"			
WHERE				
F0.4 Row (palm oil) Col Commodity disclosure ≠				
Disclosing *doesn't matter what F2.1 is				
UUCSITE IIIAUCI WIIAE FZ. 1 15				



DISPLAY "Question not applicable" WHERE F0.4 Row (palm oil) Col Commodity disclosure = Disclosing AND F2.1 ≠ Yes, forests-related risks are assessed DISPLAY "Yes" WHERE F2.1 =Yes, forests-related risks are assessed AND F2.1a Row (palm oil) Col Value chain stage = Supply chain DISPLAY "No, criteria unsatisfied" WHERE F2.1 = Yes, forests-related risks are assessed AND F2.1a Row (palm oil) Col Value chain stage = Contains data AND ≠ Supply chain **DISPLAY** "Question unanswered" WHERE F2.1 =Yes, forests-related risks are assessed AND F2.1a Does not contain data



	DISCLOSURE INSIGHT
Column: Risk assessment for supply chain cattle products  Data Source: F2.1a	Changes for 2023
Description:	
This indicates whether organizations have assessed deforestation risks related to cattle and that this risk assessment covers all or partial aspects of their supply chain.	
Logic:	No change
DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission	
DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Forests – Minimum	
DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (cattle products) Col Commodity disclosure ≠ Disclosing *doesn't matter what F2.1 is	
DISPLAY "Question not applicable" WHERE F0.4 Row (cattle products) Col Commodity disclosure = Disclosing AND F2.1 ≠ Yes, forests-related risks are assessed	



	DISCLOSURE INSIGHT
DISPLAY "Yes"	
WHERE	
F2.1 =	
Yes, forests-related risks are assessed	
AND	
F2.1a Row (cattle products) Col Value chain stage =	
Supply chain	
DISPLAY "No, criteria unsatisfied"	
WHERE	
F2.1 =	
Yes, forests-related risks are assessed	
AND	
F2.1a Row (cattle products) Col Value chain stage =	
Contains data	
AND ≠	
Supply chain	
DISPLAY "Question unanswered"	
WHERE	
F2.1 =	
Yes, forests-related risks are assessed	
AND	
F2.1a	
Does not contain data	
Column: Risk assessment for supply chain soy Data Source: F2.1a	Changes for 2023
Description:	3
This indicates whether organizations have assessed deforestation risks related to soy and that this risk	
assessment covers all or partial aspects of their supply chain.	
Logic:	No change
DISPLAY "Question unanswered"	
WHERE	



Overall response status ≠ Submitted OR Late Submission DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Forests - Minimum DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (soy) Col Commodity disclosure ≠ Disclosing \*doesn't matter what F2.1 is DISPLAY "Question not applicable" WHERE F0.4 Row (soy) Col Commodity disclosure = Disclosing AND F2.1 ≠ Yes, forests-related risks are assessed DISPLAY "Yes" WHERE F2.1 = Yes, forests-related risks are assessed AND F2.1a Row (soy) Col Value chain stage = Supply chain DISPLAY "No, criteria unsatisfied" WHERE



	DISCLOSURE INSIGHT
F2.1 = Yes, forests-related risks are assessed AND	
F2.1a Row (soy) Col Value chain stage = Contains data AND ≠	
Supply chain	
DISPLAY "Question unanswered" WHERE	
F2.1 =	
Yes, forests-related risks are assessed	
AND	
F2.1a	
Does not contain data  Column: Risk related to timber  Data Source: F3.1	Changes for 2023
Description:	Changes for 2023
This indicates whether the organization has identified risks related to producing, marketing or sourcing	
timber commodities that have the potential to generate a substantive change in their business operations,	
revenue or expenditure.	No shares
Logic:	No change
DISPLAY "Question unanswered" WHERE	
Overall response status ≠	
Submitted	
OR	
Late Submission	
DISPLAY "Question not applicable, minimum version"	
WHERE CRM Selected tier =	
Forests – Minimum	



	DISCLOSURE INSIGHT
DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Timber products) Col Commodity disclosure ≠ Disclosing	
DISPLAY "Yes" WHERE F3.1 Row (Timber products) Col Risk identified = Yes	
DISPLAY "No" WHERE F3.1 Row (Timber products) Col Risk identified = No	
Display "Question unanswered" WHERE F3.1 Row (Timber products) Col Risk identified Does not contain data	
Column: Risk related to palm oil Data Source: F3.1	Changes for 2023
Description:  This indicates whether the organization has identified risks related to producing, marketing or sourcing palm oil commodities that have the potential to generate a substantive change in their business operations, revenue or expenditure.	
Logic:	No change
DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR	
Late Submission	



	DISCLOSURE INSIGHT
DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Forests – Minimum	
DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Palm oil) Col Commodity disclosure ≠ Disclosing	
DISPLAY "Yes" WHERE F3.1 Row (Palm oil) Col Risk identified = Yes	
DISPLAY "No" WHERE F3.1 Row (Palm oil) Col Risk identified = No	
Display "Question unanswered" WHERE F3.1 Row (Palm oil) Col Risk identified Does not contain data	
Column: Risk related to cattle products  Description:  Data Source: F3.1	Changes for 2023
This indicates whether the organization has identified risks related to producing, marketing or sourcing cattle products commodities that have the potential to generate a substantive change in their business operations, revenue or expenditure.	
Logic:	No change
DISPLAY "Question unanswered"	



Description:		
WHERE F3.1 Row (Cattle products) Col Risk identified Does not contain data Column: Risk related to soy	Data Source: F3.1	Changes for 2023
DISPLAY "No" WHERE F3.1 Row (Cattle products) Col Risk identified = No Display "Question unanswered"		
DISPLAY "Yes" WHERE F3.1 Row (Cattle products) Col Risk identified = Yes		
DISPLAY "Question not applicable, due to commo WHERE F0.4 Row (Cattle products) Col Commodity disclo Disclosing		
DISPLAY "Question not applicable, minimum versit WHERE CRM Selected tier = Forests – Minimum	ion"	
Overall response status ≠ Submitted OR Late Submission		



	DISCLOSURE INSIGHT
This indicates whether the organization has identified risks related to producing, marketing or sourcing	
soy commodities that have the potential to generate a substantive change in their business operations,	
revenue or expenditure.	
Logic:	No change
DISPLAY "Question unanswered" WHERE	
Overall response status ≠	
Submitted	
OR	
Late Submission	
Late Captillocion	
DISPLAY "Question not applicable, minimum version"	
WHERE	
CRM Selected tier =	
Forests – Minimum	
DISPLAY "Question not applicable, due to commodity"	
WHERE	
F0.4 Row (Soy) Col Commodity disclosure ≠	
Disclosing	
DISPLAY "Yes"	
WHERE	
F3.1 Row (Soy) Col Risk identified =	
Yes	
DISPLAY "No"	
WHERE	
F3.1 Row (Soy) Col Risk identified =	
No	
Display "Overtical years over a d"	
Display "Question unanswered" WHERE	
VVIILINE	



F3.1 Row (Soy) Col Risk identified Does not contain data  Column: Experienced substantive impacts  Description:  This indicates whether organizations experienced impacts related to forest risk commodities that have generated a substantive change in their business operations, revenue or expenditure in the reporting year.  Logic:  DISPLAY "Question unanswered"  WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable, minimum version"  WHERE CRM Selected tier = Forests - Minimum  DISPLAY "Yes"  WHERE F1.6 =
Data Source: F1.6  Description:  This indicates whether organizations experienced impacts related to forest risk commodities that have generated a substantive change in their business operations, revenue or expenditure in the reporting year.  Logic:  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Forests − Minimum  DISPLAY "Yes" WHERE
Description:  This indicates whether organizations experienced impacts related to forest risk commodities that have generated a substantive change in their business operations, revenue or expenditure in the reporting year.  Logic:  No change  DISPLAY "Question unanswered"  WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Forests − Minimum  DISPLAY "Yes" WHERE
Description:  This indicates whether organizations experienced impacts related to forest risk commodities that have generated a substantive change in their business operations, revenue or expenditure in the reporting year.  Logic:  No change  DISPLAY "Question unanswered"  WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable, minimum version"  WHERE CRM Selected tier = Forests − Minimum  DISPLAY "Yes" WHERE
This indicates whether organizations experienced impacts related to forest risk commodities that have generated a substantive change in their business operations, revenue or expenditure in the reporting year.  Logic:  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Forests − Minimum  DISPLAY "Yes" WHERE
generated a substantive change in their business operations, revenue or expenditure in the reporting year.  Logic:  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Forests - Minimum  DISPLAY "Yes" WHERE
generated a substantive change in their business operations, revenue or expenditure in the reporting year.  Logic:  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Forests - Minimum  DISPLAY "Yes" WHERE
year.  Logic:  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Forests − Minimum  DISPLAY "Yes" WHERE
Logic:  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Forests - Minimum  DISPLAY "Yes" WHERE
DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Forests – Minimum  DISPLAY "Yes" WHERE
WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Forests – Minimum  DISPLAY "Yes" WHERE
WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Forests – Minimum  DISPLAY "Yes" WHERE
Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Forests – Minimum  DISPLAY "Yes" WHERE
Submitted OR Late Submission  DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Forests – Minimum  DISPLAY "Yes" WHERE
OR Late Submission  DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Forests - Minimum  DISPLAY "Yes" WHERE
DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Forests – Minimum  DISPLAY "Yes" WHERE
DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Forests – Minimum  DISPLAY "Yes" WHERE
WHERE CRM Selected tier = Forests – Minimum  DISPLAY "Yes" WHERE
WHERE CRM Selected tier = Forests – Minimum  DISPLAY "Yes" WHERE
CRM Selected tier = Forests – Minimum  DISPLAY "Yes" WHERE
Forests – Minimum  DISPLAY "Yes"  WHERE
DISPLAY "Yes" WHERE
WHERE
WHERE
F1 6 = 1
Yes
DISPLAY "No"
WHERE
F1.6 =
No
DISPLAY "Question unanswered"
WHERE



Does not contain data	Changes for 2022
Column: Timber consumption/production data  Data Source: F1.5  Description:	Changes for 2023
Description.	
This indicates if the disclosing organization collects data regarding production and/or consumption for	
timber. Companies that collate this information can attain a better picture of their reliance on forests risk	
commodities and potential exposure to any related risks and impacts.	
Logic:	No change
DISPLAY "Question unanswered"	
WHERE	
Overall response status ≠	
Submitted	
OR Christian Control of the Control	
Late Submission	
DISPLAY "Question not applicable, due to commodity"	
WHERE	
F0.4 Row (Timber products) Col Commodity disclosure ≠	
Disclosing	
DISPLAY selection in F1.5 Row (Timber products) Col Data availability/Disclosure	
Consumption data available, disclosing	
OR	
Production data available, disclosing	
OR	
Consumption and production data available, disclosing OR	
Data available, but not disclosing	
OR	
Data not available	



	DISCLOSURE INSIGH
WHERE	
F1.5 Row (Timber products) Col Data availability/Disclosure	
Does not contain data	
Column: Palm oil consumption/production data  Data Source: F1.5	Changes for 2023
Description:	
This indicates if the disclosing organization collects data regarding production and/or consumption for	
palm oil. Companies that collate this information can attain a better picture of their reliance on forests risk	
commodities and potential exposure to any related risks and impacts.	
Logic:	No change
DISPLAY "Question unanswered"	
WHERE	
Overall response status ≠	
Submitted OR	
Late Submission	
Late Submission	
DISPLAY "Question not applicable, due to commodity"	
WHERE	
F0.4 Row (Palm oil) Col Commodity disclosure ≠	
Disclosing	
DISPLAY selection in F1.5 Row (Palm oil) Col Data availability/Disclosure	
Consumption data available, disclosing OR	
Production data available, disclosing	
OR	
Consumption and production data available, disclosing	
OR	
Data available, but not disclosing	
OR	
Data not available	
Data not available	



		DISCLOSURE INSIGHT
DISPLAY "Question unanswered"		
WHERE		
F1.5 Row (Palm oil) Col Data availability/Disclosure	)	
Does not contain data		
Column: Cattle products consumption/production	Data Source: F1.5	Changes for 2023
data		
Description:		
This indicates if the disclosing organization collects cattle products. Companies that collate this information forests risk commodities and potential exposure to		
Logic:		No change
DISPLAY "Question unanswered" WHERE		
Overall response status ≠ Submitted		
OR		
Late Submission		
Late Gabiniosion		
DISPLAY "Question not applicable, due to commod WHERE	dity"	
F0.4 Row (Cattle products) Col Commodity disclos	sure ≠	
Disclosing		
DISPLAY selection in F1.5 Row (Cattle products) (	Col Data availability/Disclosure	
Consumption data available, disclosing	·	
OR		
Production data available, disclosing		
OR		
Consumption and production data available, disclos	sing	
OR		
Data available, but not disclosing		
OR		



	DISCLOSURE INSIGHT
Data not available	
DISPLAY "Question unanswered" WHERE	
F1.5 Row (Cattle products) Col Data availability/Disclosure	
Does not contain data	
Column: Soy consumption/production data  Data Source: F1.5	Changes for 2023
Description:	
This indicates if the disclosing organization collects data regarding production and/or consumption for soy. Companies that collate this information can attain a better picture of their reliance on forests risk commodities and potential exposure to any related risks and impacts.	
Logic:	No change
DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission	
DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Soy) Col Commodity disclosure ≠ Disclosing	
DISPLAY selection in F1.5 Row (Soy) Col Data availability/Disclosure Consumption data available, disclosing OR Production data available, disclosing	
OR Consumption and production data available, disclosing OR	
Data available, but not disclosing	



		DISCLOSURE INSIGHT
OR		
Data not available		
DIODI AV IIO		
DISPLAY "Question unanswered"		
WHERE		
F1.5 Row (Soy) Col Data availability/Disclosure		
Does not contain data	Data Carrage FO 4 F4.4 FC F	Change to 2000
Column: Measures forest code compliance in	Data Source: F0.4, F1.1, F6.5	Changes for 2023
direct operations  Description:		
Description.		
This indicates whether organizations collect timber	data regarding their own compliance with the Brazilian	
1	ation is highly important in tropical countries such as	
	natural resources with high and fast rates of forest	
	established in Brazil and the critical importance of this	
country for the global commodities market, there is		
national regulation compliance in this country.	an appearancy to enough material group to the material	
Logic:		New KPI
		Modified column name. No
DISPLAY "Question unanswered"		commodity specify
WHERE		
Overall response status ≠		Restructure 2022 "Display
Submitted		Selection" into Display
OR		"Yes","No" & "N/A" in 2023
Late Submission		
		DISPLAY "Question not
DIODI AV. "O I' I I' I' I'		applicable"
DISPLAY "Question not applicable"		F1.1 Row (Timber products)
WHERE		removed
F1.1 Col Country/Area of origin ≠ Brazil		F0.4 Row (Timber products)
Brazii   AND		removed
F0.4 Col Stage of the value Chain ≠		DISPLAY "Yes"
1 0.4 COI Staye Of the value Chain +		DIOLEVI 169



Production OR

**Processing** 

OR

Trading

**AND** 

F0.4 Col Commodity disclosure =

Disclosing

**DISPLAY "Yes"** 

WHERE

F6.5 Row (% of owned and/or managed properties registered on the Rural Environmental Registry (CAR) database, with active status) Col Do you collect data on this indicator =

Yes

OR

F6.5 Row (% of owned and/or managed properties with Legal Reserve (RL) and/or Permanent Protected Area (APP) deficit) Col Do you collect data on this indicator =

Yes

OR

F6.5 Row (% of owned and/or managed properties with signed Terms of Commitment of the Environmental Regularization Program (PRA)) Col Do you collect data on this indicator= Yes

OR

F6.5 Row (% of owned and/or managed properties with no gross deforestation after July 2008) Col Do you collect data on this indicator =

Yes

DISPLAY "No"

WHERE

F6.5 Row (% of owned and/or managed properties registered on the Rural Environmental Registry (CAR) database, with active status) Col Do you collect data on this indicator =

No, and we do not plan to collect data on this indicator within the next two years

OR

No, but we plan to collect data on this indicator within the next two years

F6.5:

Row name changed Column name modified Option name changed

**DISPLAY "No"** 

F6.5:

Row name changed Column name modified Option name changed

DISPLAY "N/A"

F6.5:

Row name changed Column name modified Option name changed

DISPLAY "No, criteria unsatisfied"

F6.5:

Row name changed Column name modified Option name changed

DISPLAY "Question unanswered"

Row name Column name
Options added in new logic



OR

F6.5 Row (% of owned and/or managed properties with Legal Reserve (RL) and/or Permanent Protected Area (APP) deficit) Col Do you collect data on this indicator =

No, and we do not plan to collect data on this indicator within the next two years

OR

No, but we plan to collect data on this indicator within the next two years

OR

F6.5 Row (% of owned and/or managed properties with signed Terms of Commitment of the Environmental Regularization Program (PRA)) Col Do you collect data on this indicator=

No, and we do not plan to collect data on this indicator within the next two years

OR

No, but we plan to collect data on this indicator within the next two years

OR

F6.5 Row (% of owned and/or managed properties with no gross deforestation after July 2008) Col Do you collect data on this indicator =

No, and we do not plan to collect data on this indicator within the next two years

OR

No, but we plan to collect data on this indicator within the next two years

DISPLAY "N/A"

WHERE

F6.5 Row (% of owned and/or managed properties registered on the Rural Environmental Registry (CAR) database, with active status) Col Do you collect data on this indicator =

Not applicable because we do not own or manage land in Brazil

OR

Not applicable

**AND** 

F6.5 Row (% of owned and/or managed properties with Legal Reserve (RL) and/or Permanent Protected

Area (APP) deficit) Col Do you collect data on this indicator =

Not applicable because we do not own or manage land in Brazil

OR

Not applicable

**AND** 



F6.5 Row (% of owned and/or managed properties with signed Terms of Commitment of the

Environmental Regularization Program (PRA)) Col Do you collect data on this indicator=

Not applicable because we do not own or manage land in Brazil

OR

Not applicable

AND

F6.5 Row (% of owned and/or managed properties with no gross deforestation after July 2008) Col Do you collect data on this indicator =

Not applicable because we do not own or manage land in Brazil

OR

Not applicable

DISPLAY "No, criteria unsatisfied"

WHERE

F6.5 Row (% of owned and/or managed properties registered on the Rural Environmental Registry (CAR) database, with active status) Col Do you collect data on this indicator =

Does not contain data

**AND** 

F6.5 Row (% of owned and/or managed properties registered on the Rural Environmental Registry (CAR) database, with active status) =

Contains data

AND

F6.5 Row (% of owned and/or managed properties with Legal Reserve (RL) and/or Permanent Protected Area (APP) deficit) Col Do you collect data on this indicator =

Does not contain data

AND

F6.5 Row (% of owned and/or managed properties with Legal Reserve (RL) and/or Permanent Protected Area (APP) deficit)=

Contains data

**AND** 

F6.5 Row (% of owned and/or managed properties with signed Terms of Commitment of the Environmental Regularization Program (PRA)) Col Do you collect data on this indicator=

Does not contain data

AND



	DISCLOSURE INSIGHT
F6.5 Row (% of owned and/or managed properties with signed Terms of Commitment of the	
Environmental Regularization Program (PRA))=	
Contains data	
AND	
F6.5 Row (% of owned and/or managed properties with no gross deforestation after July 2008) Col Do	
you collect data on this indicator =	
Does not contain data	
AND TO F B (0) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1	
F6.5 Row (% of owned and/or managed properties with no gross deforestation after July 2008) =	
Contains data	
DISPLAY "Question unanswered"	
WHERE	
F6.5 Row (% of owned and/or managed properties registered on the Rural Environmental Registry (CAR)	
database, with active status) =	
Does not contain data	
AND	
F6.5 Row ( % of owned and/or managed properties with Legal Reserve (RL) and/or Permanent Protected	
Area (APP) deficit)=	
Does not contain data	
AND	
F6.5 Row (% of owned and/or managed properties with signed Terms of Commitment of the	
Environmental Regularization Program (PRA))=	
Does not contain data	
AND	
F6.5 Row (% of owned and/or managed properties with no gross deforestation after July 2008) =	
Does not contain data	
Column: Measures forest code compliance on Data Source: F6.5	Changes for 2023
palm oil in direct operations	
Description:	



	DISCLOSURE INSIGH
This indicates whether organizations collect palm oil data regarding their own compliance with the Brazilian Forest Code. Tackling deforestation/forest degradation is highly important in tropical countries such as Brazil because they combine rich biodiversity and natural resources with high and fast rates of forest loss. Given the clear and countrywide regulations established in Brazil and the critical importance of this country for the global commodities market, there is an opportunity to easily track progress towards national regulation compliance in this country.	
Logic: DISPLAY "Question unanswered" WHERE	Deleted KPI
Overall response status ≠ Submitted OR Late Submission	
DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (palm oil) Col Commodity disclosure ≠ Disclosing	
DISPLAY "Question not applicable" WHERE F1.1 Row (palm oil) Col Country/Region of origin ≠ Brazil	
AND F0.4 Row (palm oil) Col Stage of the value chain ≠ Production OR Processing	
OR Trading AND	



	DISCLOSURE INSIGN
F0.4 Row (palm oil) Col Commodity disclosure = Disclosing	
DISPLAY selection in F6.5 Row (palm oil) Col Do you collect data regarding compliance with the Brazilian Forest Code? Yes, from suppliers OR	
Yes, from owned and/or managed land OR	
Yes, from both suppliers and owned/managed land OR No, we do not collect data	
DISPLAY "No, criteria unsatisfied" WHERE F6.5 Row (palm oil) Col Do you collect data regarding compliance with the Brazilian Forest Code? = Does not contain data AND F6.5 Row (palm oil) contains data  DISPLAY "Question unanswered"	
WHERE F6.5 Row (palm oil) =	
Does not contain data	
Column: Measures forest code compliance on cattle products in direct operations  Data Source: F6.5	Changes for 2023
Description:	
This indicates whether organizations collect cattle products data regarding their own compliance with the Brazilian Forest Code. Tackling deforestation/forest degradation is highly important in tropical countries such as Brazil because they combine rich biodiversity and natural resources with high and fast rates of forest loss. Given the clear and countrywide regulations established in Brazil and the critical importance of this country for the global commodities market, there is an opportunity to easily track progress towards national regulation compliance in this country.	



	DISCESSIVE INSIGNI
Logic:	Dalata d KDI
	Deleted KPI
DISPLAY "Question unanswered"	
WHERE	
Overall response status ≠	
Submitted	
OR	
Late Submission	
DISPLAY "Question not applicable, due to commodity"	
WHERE	
F0.4 Row (cattle products) Col Commodity disclosure ≠	
Disclosing	
DICPLAY "Ougation not applicable"	
DISPLAY "Question not applicable"	
WHERE	
F1.1 Row (cattle products) Col Country/Region of origin ≠	
Brazil	
AND	
F0.4 Row (cattle products) Col Stage of the value chain ≠	
Production	
OR	
Processing	
OR	
Trading	
AND	
F0.4 Row (cattle products) Col Commodity disclosure =	
Disclosing	
DIODI AV calcation in EQ E Days (actile mandosts) Q I Days and live to be a second in Eq. (2).	
DISPLAY selection in F6.5 Row (cattle products) Col Do you collect data regarding compliance with the	
Brazilian Forest Code?	
Yes, from suppliers	
OR	
Yes, from owned and/or managed land	



	DISCLOSURE INSIGHT
OR Yes, from both suppliers and owned/managed land OR	
No, we do not collect data	
DISPLAY "No, criteria unsatisfied" WHERE	
F6.5 Row (cattle products) Col Do you collect data regarding compliance with the Brazilian Forest Code?  = Does not contain data	
AND F6.5 Row (cattle products) contains data	
DISPLAY "Question unanswered"	
WHERE F6.5 Row (cattle products) =	
1 0.0 1.0 11 (0.0.1.0 )	
Does not contain data	
Does not contain data  Column: Measures forest code compliance on soy in direct operations  Data Source: F6.5	Changes for 2023
Column: Measures forest code compliance on soy Data Source: F6.5	Changes for 2023
Column: Measures forest code compliance on soy in direct operations  Description:  This indicates whether organizations collect soy data regarding their own compliance with the Brazilian	Changes for 2023
Column: Measures forest code compliance on soy in direct operations  Description:  This indicates whether organizations collect soy data regarding their own compliance with the Brazilian Forest Code. Tackling deforestation/forest degradation is highly important in tropical countries such as Brazil because they combine rich biodiversity and natural resources with high and fast rates of forest	Changes for 2023
Column: Measures forest code compliance on soy in direct operations  Description:  This indicates whether organizations collect soy data regarding their own compliance with the Brazilian Forest Code. Tackling deforestation/forest degradation is highly important in tropical countries such as Brazil because they combine rich biodiversity and natural resources with high and fast rates of forest loss. Given the clear and countrywide regulations established in Brazil and the critical importance of this country for the global commodities market, there is an opportunity to easily track progress towards	Changes for 2023
Column: Measures forest code compliance on soy in direct operations  Description:  This indicates whether organizations collect soy data regarding their own compliance with the Brazilian Forest Code. Tackling deforestation/forest degradation is highly important in tropical countries such as Brazil because they combine rich biodiversity and natural resources with high and fast rates of forest loss. Given the clear and countrywide regulations established in Brazil and the critical importance of this country for the global commodities market, there is an opportunity to easily track progress towards national regulation compliance in this country.	Changes for 2023
Column: Measures forest code compliance on soy in direct operations  Description:  This indicates whether organizations collect soy data regarding their own compliance with the Brazilian Forest Code. Tackling deforestation/forest degradation is highly important in tropical countries such as Brazil because they combine rich biodiversity and natural resources with high and fast rates of forest loss. Given the clear and countrywide regulations established in Brazil and the critical importance of this country for the global commodities market, there is an opportunity to easily track progress towards	Changes for 2023  Deleted KPI
Column: Measures forest code compliance on soy in direct operations  Description:  This indicates whether organizations collect soy data regarding their own compliance with the Brazilian Forest Code. Tackling deforestation/forest degradation is highly important in tropical countries such as Brazil because they combine rich biodiversity and natural resources with high and fast rates of forest loss. Given the clear and countrywide regulations established in Brazil and the critical importance of this country for the global commodities market, there is an opportunity to easily track progress towards national regulation compliance in this country.  Logic:  DISPLAY "Question unanswered"	
Column: Measures forest code compliance on soy in direct operations  Description:  This indicates whether organizations collect soy data regarding their own compliance with the Brazilian Forest Code. Tackling deforestation/forest degradation is highly important in tropical countries such as Brazil because they combine rich biodiversity and natural resources with high and fast rates of forest loss. Given the clear and countrywide regulations established in Brazil and the critical importance of this country for the global commodities market, there is an opportunity to easily track progress towards national regulation compliance in this country.  Logic:  DISPLAY "Question unanswered"  WHERE	
Column: Measures forest code compliance on soy in direct operations  Description:  This indicates whether organizations collect soy data regarding their own compliance with the Brazilian Forest Code. Tackling deforestation/forest degradation is highly important in tropical countries such as Brazil because they combine rich biodiversity and natural resources with high and fast rates of forest loss. Given the clear and countrywide regulations established in Brazil and the critical importance of this country for the global commodities market, there is an opportunity to easily track progress towards national regulation compliance in this country.  Logic:  DISPLAY "Question unanswered"	



Late Submission DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (soy) Col Commodity disclosure ≠ Disclosing DISPLAY "Question not applicable" WHERE F1.1 Row (soy) Col Country/Region of origin ≠ Brazil AND F0.4 Row (soy) Col Stage of the value chain ≠ Production OR Processing OR Trading AND F0.4 Row (soy) Col Commodity disclosure = Disclosing DISPLAY selection in F6.5 Row (soy) Col Do you collect data regarding compliance with the Brazilian Forest Code? Yes, from suppliers OR Yes, from owned and/or managed land OR Yes, from both suppliers and owned/managed land OR No, we do not collect data DISPLAY "No, criteria unsatisfied" WHERE



		DISCLOSURE INSIGHT
F6.5 Row (soy) Col Do you collect data regarding	compliance with the Brazilian Forest Code? =	
Does not contain data		
AND		
F6.5 Row (soy) contains data		
DISPLAY "Question unanswered"		
WHERE		
F6.5 Row (soy) =		
Does not contain data		
Column: Measures forest code compliance in	Data Source: F0.4, F1.1, F6.5b	Changes for 2023
supply chain		3.1.1
Description:		
This indicates whether organizations collect timber	data regarding the compliance of their suppliers with	
the Brazilian Forest Code. Tackling deforestation/		
	biodiversity and natural resources with high and fast	
	de regulations established in Brazil and the critical	
importance of this country for the global commodi		
progress towards national regulation compliance in		
Logic:	Tano oddiniy.	
20910.		New KPI
DISPLAY "Question unanswered"		Modified column name. No
WHERE		commodity specify
Overall response status ≠		Restructure 2022 "Display
Submitted		Selection" into Display
OR		"Yes","No" & "N/A" in 2023
Late Submission		100,140 4 14/1 11/2020
Lato Sabililiodioi1		DISPLAY "Question not
DISPLAY "Question not applicable"		applicable"
WHERE		F1.1 Column name changed
F1.1 Col Country/Area of origin ≠		F0.4 Column name changed
Brazil		
AND		DISPLAY "Yes"
F0.4 Col Stage of the value chain ≠		F6.5:
TOUT OUTOLOGYE OF LITE VALUE CHAILT		1 0.0.



Production

OR

**Processing** 

OR

Trading

**AND** 

F0.4 Col Commodity disclosure =

Disclosing

**DISPLAY "Yes"** 

WHERE

F6.5 Row (% of suppliers registered on the Rural Environmental Registry (CAR) database, with active status) Col Do you collect data on this indicator =

Yes

OR

F6.5 Row (% of suppliers with Legal Reserve (RL) and/or Permanent Protected Area (APP) deficit) Col Do you collect data on this indicator=

Yes

OR

F6.5 Row (% of suppliers with signed Terms of Commitment of the Environmental Regularization Program (PRA)) Col Do you collect data on this indicator=

Yes

OR

F6.5 Row (% of suppliers with no gross deforestation after July 2008) Col Do you collect data on this indicator =

Yes

DISPLAY "No"

**WHERE** 

F6.5 Row (% of suppliers registered on the Rural Environmental Registry (CAR) database, with active status) Col Do you collect data on this indicator =

No, and we do not plan to collect data on this indicator within the next two years

OR

No, but we plan to collect data on this indicator within the next two years

Row name changed Column name modified Option name changed

**DISPLAY "No"** 

F6.5:

Row name changed Column name modified Option name changed

DISPLAY "N/A"

F6.5:

Row name changed Column name modified Option name changed

DISPLAY "No criteria unsatisfied"

F6.5:

Row name changed Column name modified Option name changed

DISPLAY "Question unanswered"

F6.5:

Row name changed



OR

F6.5 Row (% of suppliers with Legal Reserve (RL) and/or Permanent Protected Area (APP) deficit) Col Do you collect data on this indicator=

No, and we do not plan to collect data on this indicator within the next two years

OR

No, but we plan to collect data on this indicator within the next two years

OR

F6.5 Row (% of suppliers with signed Terms of Commitment of the Environmental Regularization Program (PRA)) Col Do you collect data on this indicator=

No, and we do not plan to collect data on this indicator within the next two years

OR

No, but we plan to collect data on this indicator within the next two years

OR

F6.5 Row (% of suppliers with no gross deforestation after July 2008) Col Do you collect data on this indicator =

No, and we do not plan to collect data on this indicator within the next two years

OR

No, but we plan to collect data on this indicator within the next two years

DISPLAY "N/A"

WHERE

F6.5 Row (% of suppliers registered on the Rural Environmental Registry (CAR) database, with active status) Col Do you collect data on this indicator =

Not applicable because we do not have suppliers from Brazil

OR

Not applicable

**AND** 

F6.5 Row (% of suppliers with Legal Reserve (RL) and/or Permanent Protected Area (APP) deficit) Col

Do you collect data on this indicator=

Not applicable because we do not have suppliers from Brazil

OR

Not applicable

**AND** 



F6.5 Row (% of suppliers with signed Terms of Commitment of the Environmental Regularization

Program (PRA)) Col Do you collect data on this indicator=

Not applicable because we do not have suppliers from Brazil

OR

Not applicable

AND

F6.5 Row (% of suppliers with no gross deforestation after July 2008) Col Do you collect data on this indicator =

Not applicable because we do not have suppliers from Brazil

OR

Not applicable

No criteria unsatisfied

F6.5 Row (% of suppliers registered on the Rural Environmental Registry (CAR) database, with active status) Col Do you collect data on this indicator =

Does not contain data

AND

F6.5 Row (% of suppliers registered on the Rural Environmental Registry (CAR) database, with active status) =

Contains data

AND

F6.5 Row (% of suppliers with Legal Reserve (RL) and/or Permanent Protected Area (APP) deficit) Col Do you collect data on this indicator=

Does not contain data

**AND** 

F6.5 Row (% of suppliers with Legal Reserve (RL) and/or Permanent Protected Area (APP) deficit)= Contains data

AND

F6.5 Row (% of suppliers with signed Terms of Commitment of the Environmental Regularization Program (PRA)) Col Do you collect data on this indicator=

Does not contain data

AND

F6.5 Row (% of suppliers with signed Terms of Commitment of the Environmental Regularization Program (PRA))=



		DISCLOSURE INSIGHT
contains data AND		
F6.5 Row (% of suppliers with no gross deforestation after July 2008) Col Do you collect data on this indicator =		
Does not contain data		
AND  FG F Day (9) of suppliers with no group deferents	tion often July 2000)	
F6.5 Row (% of suppliers with no gross deforesta Contain data	tion after July 2008) =	
DISPLAY "Question unanswered" WHERE		
F6.5 Row (% of suppliers registered on the Rural status) =	Environmental Registry (CAR) database, with active	
Does not contain data AND		
F6.5 Row (% of suppliers with Legal Reserve (RL)  Does not contain data	and/or Permanent Protected Area (APP) deficit)=	
AND		
F6.5 Row (% of suppliers with signed Terms of Commitment of the Environmental Regularization		
Program (PRA))= Does not contain data		
AND		
F6.5 Row (% of suppliers with no gross deforesta Does not contain data	tion after July 2008) =	
Does not contain data		
Column: Measures forest code compliance on	Data Source: F6.5b	Changes for 2023
palm oil in supply chain  Description:		
2 cost ipacini		
	I data regarding the compliance of their suppliers with	
the Brazilian Forest Code. Tackling deforestation/forest degradation is highly important in tropical countries such as Brazil because they combine rich biodiversity and natural resources with high and fast		
rates of forest loss. Given the clear and countrywi		



	DISCLOSURE INSIGHT
importance of this country for the global commodities market, there is an opportunity to easily track	
progress towards national regulation compliance in this country.	
Logic:	
	Deleted KPI
DISPLAY "Question unanswered"	
WHERE	
Overall response status ≠	
Submitted	
OR	
Late Submission	
DISPLAY "Question not applicable, due to commodity"	
WHERE	
F0.4 Row (palm oil) Col Commodity disclosure ≠	
Disclosing	
*doesn't matter what F6.5 is	
docon that of what to to to	
DISPLAY "Question not applicable"	
WHERE	
F6.5 ≠	
Yes, from suppliers	
OR	
Yes, from both suppliers and owned/managed land	
AND	
F0.4 Row (palm oil) Col Commodity disclosure =	
Disclosing	
Disclosing	
DISPLAY "Yes"	
WHERE for any single row	
F6.5b Row (same row) Col Forest risk commodity =	
(palm oil)	
AND	
F6.5b Row (same row) Col KPIs =	
Contains data	
Contains data	



<b>_</b>		DISCLOSURE INSIGHT
DISPLAY "No, criteria unsatisfied" WHERE		
F6.5b all rows with Col Forest risk commodity =		
(palm oil)		
Contains no data in F6.5b Col KPIs		
AND		
F6.5b any row with Col Forest risk commodity = (palm oil)		
contains data		
DISPLAY "Question unanswered"		
WHERE		
F6.5b all rows with Col Forest risk commodity =		
(palm oil)  Does not contain data		
Column: Measures forest code compliance on	Data Source: F6.5b	Changes for 2023
cattle products in supply chain	Baia 664166. 1 6.65	Changes 181 2020
Description:		
tropical countries such as Brazil because they con and fast rates of forest loss. Given the clear and of critical importance of this country for the global co track progress towards national regulation complia	deforestation/forest degradation is highly important in high rich biodiversity and natural resources with high countrywide regulations established in Brazil and the immodities market, there is an opportunity to easily	
Logic:		Dolotod I/DI
DISPLAY "Question unanswered"		Deleted KPI
WHERE		
Overall response status ≠		
Submitted		
OR Late Submission		
Late Junitiission		



DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (cattle products) Col Commodity disclosure ≠ Disclosing \*doesn't matter what F6.5 is DISPLAY "Question not applicable" WHERE F6.5 ≠ Yes, from suppliers OR Yes, from both suppliers and owned/managed land AND F0.4 Row (cattle products) Col Commodity disclosure = Disclosing DISPLAY "Yes" WHERE for any single row F6.5b Row (same row) Col Forest risk commodity = (cattle products) **AND** F6.5b Row (same row) Col KPIs = Contains data DISPLAY "No, criteria unsatisfied" WHERE F6.5b all rows with Col Forest risk commodity = (cattle products) Contains no data in F6.5b Col KPIs AND F6.5b any row with Col Forest risk commodity = (cattle products) contains data



DISCLOSURE IN		
DISPLAY "Question unanswered" WHERE F6.5b all rows with Col Forest risk commodity = (cattle products)		
Does not contain data  Column: Measures forest code compliance on soy	Data Source: F6.5b	Changes for 2022
in supply chain	Data Source. Fo.sb	Changes for 2023
Description:		
Brazilian Forest Code. Tackling deforestation/fore such as Brazil because they combine rich biodiver forest loss. Given the clear and countrywide regul of this country for the global commodities market, the national regulation compliance in this country.	ta regarding the compliance of their suppliers with the st degradation is highly important in tropical countries rity and natural resources with high and fast rates of ations established in Brazil and the critical importance here is an opportunity to easily track progress towards	
Logic:		Deleted KPI
DISPLAY "Question unanswered"		Deleted KF1
WHERE		
Overall response status ≠		
Submitted OR		
Late Submission		
DISPLAY "Question not applicable, due to commo WHERE	dity"	
F0.4 Row (soy) Col Commodity disclosure ≠		
Disclosing *doesn't matter what F6.5 is		
doesn't mailer what Fo.5 is		
DISPLAY "Question not applicable"		
WHERE		
F6.5 ≠		



		DISCLOSURE INSIGH
Yes, from suppliers		
OR		
Yes, from both suppliers and owned/managed land	d	
AND		
F0.4 Row (soy) Col Commodity disclosure =		
Disclosing		
DISPLAY "Yes"		
WHERE for any single row		
F6.5b Row (same row) Col Forest risk commodity	=	
(soy)		
AND		
F6.5b Row (same row) Col KPIs =		
Contains data		
DISPLAY "No, criteria unsatisfied"		
WHERE		
F6.5b all rows with Col Forest risk commodity =		
(soy)		
Contains no data in F6.5b Col KPIs		
AND		
F6.5b any row with Col Forest risk commodity =		
(soy)		
contains data		
DISPLAY "Question unanswered"		
WHERE		
F6.5b all rows with Col Forest risk commodity =		
(soy)		
Does not contain data		
Column: Timber traceability system	Data Source: F6.2	Changes for 2023
Description:		



	DISCEOSORE INSIGHT
This indicates whether the disclosing organization has a system in place to track and monitor the origin of raw materials derived from timber.	
Logic:	No change
DISPLAY "Question unanswered"	
WHERE	
Overall response status ≠	
Submitted OR	
Late Submission	
	!
DISPLAY "Question not applicable, due to commodity"	
WHERE F0.4 Row (Timber products) Col Commodity disclosure ≠	
Disclosing	
DISPLAY selection in F6.2 Row (Timber products) Col Do you have system(s) in place? Yes	
OR	
No	
DISPLAY "No, criteria unsatisfied" WHERE	
F6.2 Row (Timber products) Col Do you have system(s) in place? =	
Does not contain data	
AND	
F6.2 Row (Timber products) = contains data	
COTTAINS GATA	
DISPLAY "Question unanswered"	
WHERE	
F6.2 Row (Timber products) =	
Does not contain data	



		DISCLOSURE INSIGHT
Column: Percentage of total timber volume	Data Source: F6.2a	Changes for 2023
traceable		
Description:		
	rovided details on the proportion of traceable timber	
produced/sourced/used.		
Logic:		No change
DICDLAY "Question unenquered"		
DISPLAY "Question unanswered" WHERE		
Overall response status ≠		
Submitted		
OR		
Late Submission		
DISPLAY "Question not applicable, due to commod	dity"	
WHERE		
F0.4 Row (Timber products) Col Commodity disclo	sure ≠	
Disclosing		
*doesn't matter what F6.2 is		
DISPLAY "Question not applicable"		
DISPLAY "Question not applicable"  WHERE		
F6.2 Row (Timber products) Col Do you have syst	em(s) in place? ≠	
Yes	em(s) in place: 7	
AND		
F0.4 Row (Timber products) Col Commodity disclo	sure =	
Disclosing		
DISPLAY the highest value		
WHERE		
F6.2a Col Forest Risk Commodity =		
(Timber products)		
AND		



	DISCLOSURE INSIGHT
F6.2a Col % of total production/consumption volume traceable ≥ 0	
DISPLAY "No, criteria unsatisfied"	
WHERE	
F6.2a all rows with Col Forest Risk Commodity =	
(Timber products)	
Does not contain data in F6.2a Col % of total production/consumption volume traceable	
AND STATE OF THE S	
F6.2a any row with Col Forest Risk Commodity=	
(Timber products) Contains data	
Contains data	
DISPLAY "Question unanswered"	
WHERE	
F6.2a all rows with Col Forest risk commodity =	
(Timber products)	
Does not contain data	
Column: Level of timber traceability  Data Source: F6.2a	Changes for 2023
Description:	
This indicates to what level the organization can trace timber products to ensure that the sourced/traded	
commodity meets the specified sustainability requirements.	No shooms
Logic:	No change
DISPLAY "Question unanswered"	
WHERE	
Overall response status ≠	
Submitted	
OR	
Late Submission	
DISPLAY "Question not applicable, due to commodity"	
WHERE F0.4 Row (Timber products) Col Commodity disclosure ≠	



Disclosing DISPLAY "Question not applicable" WHERE F6.2 Row (Timber products) Col Do you have system(s) in place? ≠ Yes AND F0.4 Row (Timber products) Col Commodity disclosure = Disclosing WHERE F6.2a Col Forest Risk Commodity = (Timber products) DISPLAY selection in F6.2a Col Point to which commodity is traceable Forest management unit OR Mill OR Tree plantation OR Country OR State or equivalent OR Municipality or equivalent OR Not traceable \*\*concatenate the selection in F6.2a Col Point to which commodity is traceable if there are multiple rows where the col forest risk commodity is Timber products DISPLAY "No, criteria unsatisfied" WHERE F6.2a all row with Col Forest Risk Commodity = (Timber products)



	DISCLOSURE INSIGHT
Does not contain data in F6.2a Col Point to which commodity is traceable	
AND	
F6.2a any row Col Forest Risk Commodity =	
(Timber products) Contains data	
Contains data	
DISPLAY "Question unanswered"	
WHERE	
F6.2a all rows with Col Forest Risk Commodity =	
(Timber products)	
Does not contain data	
Column: Palm oil traceability system Data Source: F6.2	Changes for 2023
Description:	
This indicates whether the disclosing organization has a system in place to track and monitor the origin of	
raw materials derived from palm oil.	
Logic:	No change
DISPLAY "Question unanswered"	
WHERE	
Overall response status ≠	
Submitted	
OR	
Late Submission	
DISPLAY "Question not applicable, due to commodity"	
WHERE	
F0.4 Row (Palm oil) Col Commodity disclosure ≠	
Disclosing	
DICPLAY coloration in EC.2 Dev. (Poles cil) Col De veu hous quaters(a) in place?	
DISPLAY selection in F6.2 Row (Palm oil) Col Do you have system(s) in place?	
Yes OR	
No	



		DISCLOSURE INSIGHT
DISPLAY "No, criteria unsatisfied" WHERE F6.2 Row (Palm oil) Col Do you have system(s) in Does not contain data AND F6.2 Row (Palm oil) = Contains data  DISPLAY "Question unanswered" WHERE F6.2 Row (Palm oil) =	place? =	
Does not contain data	D + 0	01
Column: Percentage of total palm oil volume traceable	Data Source: F6.2a	Changes for 2023
Description:		
This indicates whether the disclosing organization produced/sourced/used.  Logic: DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission	provided details on the proportion of traceable palm oil	No change
DISPLAY "Question not applicable, due to commo WHERE F0.4 Row (palm oil) Col Commodity disclosure ≠ Disclosing *doesn't matter what F6.2 is  DISPLAY "Question not applicable"	dity"	



	DISCLOSURE INSIGH
WHERE F6.2 Row (palm oil) Col Do you have system(s) in place? ≠	
\!	
Yes AND	
F0.4 Row (palm oil) Col Commodity disclosure =	
Disclosing	
Disclosing	
DISPLAY the highest value	
WHERE	
F6.2a Col Forest Risk Commodity =	
(palm oil)	
AND	
F6.2a Col % of total production/consumption volume traceable ≥ 0	
DISPLAY "No, criteria unsatisfied"	
WHERE	
F6.2a all rows with Col Forest Risk Commodity =	
(palm oil)	
Does not contain data in F6.2a Col % of total production/consumption volume traceable	
AND	
F6.2a any row with Col Forest Risk Commodity=	
(palm oil)	
Contains data	
DISPLAY "Question unanswered"	
WHERE	
F6.2a all rows with Col Forest risk commodity =	
(palm oil)	
Does not contain data	
Column: Level of palm oil traceability Data Source: F6.2a	Changes for 2023
Description:	
This indicates to what level the organization can trace palm oil to ensure that the sourced/traded	
commodity meets the specified sustainability requirements.	



	DISCLOSURE INSIGH
Logic:	No change
DISPLAY "Question unanswered"	
WHERE	
Overall response status ≠	
Submitted	
OR	
Late Submission	
DISPLAY "Question not applicable, due to commodity"	
WHERE	
F0.4 Row (Palm oil) Col Commodity disclosure ≠	
Disclosing	
DISPLAY "Question not applicable"	
WHERE	
F6.2 Row (Palm oil) Col Do you have system(s) in place? ≠	
Yes	
AND TO A DECEMBER OF THE PROPERTY OF THE PROPE	
F0.4 Row (Palm oil) Col Commodity disclosure =	
Disclosing	
WHERE F6.2a Col Forest Risk Commodity =	
(Palm oil)	
DISPLAY selection in F6.2a Col Point to which commodity is traceable	
Mill	
OR Cruphing facility	
Crushing facility OR	
Plantation	
OR	
Refinery	
OR	
First importer	



	DISCLOSURE INSIGHT
OR	
Country	
OR	
State or equivalent	
OR	
Municipality or equivalent	
OR	
Not traceable	
**concatenate the selection in F6.2a Col Point to which commodity is traceable if there are multiple rows	
where the col forest risk commodity	
is Palm oil	
IS Paint Oil	
DICDLAY "No critorio un ortiofio d"	
DISPLAY "No, criteria unsatisfied"	
WHERE	
F6.2a all row with Col Forest Risk Commodity =	
(Palm oil)	
Does not contain data in F6.2a Col Point to which commodity is traceable	
AND	
F6.2a any row Col Forest Risk Commodity =	
(Palm oil)	
Contains data	
DISPLAY "Question unanswered"	
WHERE	
F6.2a all rows with Col Forest Risk Commodity =	
(Palm oil)	
Does not contain data	
Column: Cattle products traceability system Data Source: F6.2	Changes for 2023
Description:	511d.1.gc51c1 2020
This indicates whether the disclosing organization has a system in place to track and monitor the origin of	
raw materials derived from cattle products.	
Traw materials derived norm cattle products.	
Logic	No change
Logic:	No change



		DISCLOSURE INSIGHT
DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable, due to commod WHERE		
F0.4 Row (Cattle products) Col Commodity disclos Disclosing	sure ≠	
DISPLAY selection in F6.2 Row (Cattle products) (Yes OR No	Col Do you have system(s) in place?	
DISPLAY "No, criteria unsatisfied" WHERE F6.2 Row (Cattle products) Col Do you have syste Does not contain data AND F6.2 Row (Cattle products) = Contains data	m(s) in place? =	
DISPLAY "Question unanswered" WHERE F6.2 Row (Cattle products) = Does not contain data		
Column: Percentage of total cattle products volume traceable	Data Source: F6.2a	Changes for 2023
Description:		



	DISCLOSURE INSIGHT
This indicates whether the disclosing organization provided details on the proportion of traceable cattle products produced/sourced/used.	
products produced/sourced/used.	
Logic:	No change
DISPLAY "Question unanswered"	
WHERE	
Overall response status ≠	
Submitted OR	
Late Submission	
Edit Odbiniosion	
DISPLAY "Question not applicable, due to commodity"	
WHERE	
F0.4 Row (cattle products) Col Commodity disclosure ≠	
Disclosing *doesn't matter what F6.2 is	
doctri mater what reserve	
DISPLAY "Question not applicable"	
WHERE	
F6.2 Row (cattle products) Col Do you have system(s) in place? ≠ Yes	
AND	
F0.4 Row (cattle products) Col Commodity disclosure =	
Disclosing	
DICDLAY the highest value	
DISPLAY the highest value WHERE	
F6.2a Col Forest Risk Commodity =	
(cattle products)	
AND	
F6.2a Col % of total production/consumption volume traceable ≥ 0	
DISPLAY "No, criteria unsatisfied"	



	DISCLOSURE INSIGHT
WHERE	
F6.2a all rows with Col Forest Risk Commodity =	
(cattle products)	
Does not contain data in F6.2a Col % of total production/consumption volume traceable	
AND	
F6.2a any row with Col Forest Risk Commodity=	
(cattle products)	
Contains data	
DISPLAY "Question unanswered"	
WHERE	
F6.2a all rows with Col Forest risk commodity =	
(cattle products)	
Does not contain data	
Column: Level of cattle products traceability Data Source: F6.2a	Changes for 2023
Description:	
This indicates to what level the organization can trace cattle products to ensure that the sourced/traded	
commodity meets the specified sustainability requirements.	
Logic:	No change
DISPLAY "Question unanswered"	
WHERE	
Overall response status ≠	
Submitted	
OR	
Late Submission	
DISPLAY "Question not applicable, due to commodity"	
WHERE	
F0.4 Row (Cattle products) Col Commodity disclosure ≠	
Disclosing	
DISPLAY "Question not applicable"	



WHERE F6.2 Row (Cattle products) Col Do you have system(s) in place? ≠ Yes AND F0.4 Row (Cattle products) Col Commodity disclosure = Disclosing WHERE F6.2a Col Forest Risk Commodity = (Cattle products) DISPLAY selection in F6.2a Col Point to which commodity is traceable Mill OR Tannery OR Slaughterhouse OR Breeding farm OR Rearing farm OR Fattening farm OR Country OR State or equivalent OR Municipality or equivalent OR Not traceable \*\*concatenate the selection in F6.2a Col Point to which commodity is traceable if there are multiple rows where the col forest risk commodity is Cattle products DISPLAY "No, criteria unsatisfied"



WHERE F6.2a all row with Col Forest Risk Commodity = (Cattle products) Does not contain data in F6.2a Col Point to which commodity is traceable AND F6.2a any row Col Forest Risk Commodity = (Cattle products) Contains data  DISPLAY "Question unanswered" WHERE F6.2a all rows with Col Forest Risk Commodity = (Cattle products) Does not contain data  Column: Soy traceability system  Data Source: F6.2  Changes for 2023  Description:  This indicates whether the disclosing organization has a system in place to track and monitor the origin of raw materials derived from soy.  Logic:  No change  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Soy) Col Commodity disclosure ≠ Disclosing			DISCLOSURE INSIGHT
(Cattle products) Does not contain data in F6.2a Col Point to which commodity is traceable AND F6.2a any row Col Forest Risk Commodity = (Cattle products) Contains data  DISPLAY "Question unanswered" WHERE F6.2a all rows with Col Forest Risk Commodity = (Cattle products) Does not contain data  Column: Soy traceability system  Data Source: F6.2  Changes for 2023  Description:  This indicates whether the disclosing organization has a system in place to track and monitor the origin of raw materials derived from soy.  Logic:  No change  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Soy) Col Commodity disclosure ≠	WHERE		
Does not contain data in F6.2a Col Point to which commodity is traceable AND F6.2a any row Col Forest Risk Commodity = (Cattle products) Contains data  DISPLAY "Question unanswered" WHERE F6.2a all rows with Col Forest Risk Commodity = (Cattle products) Does not contain data  Column: Soy traceability system  Data Source: F6.2  Changes for 2023  Description:  This indicates whether the disclosing organization has a system in place to track and monitor the origin of raw materials derived from soy.  Logic:  No change  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Soy) Col Commodity disclosure ≠	F6.2a all row with Col Forest Risk Commodi	ty =	
AND F6.2a any row Col Forest Risk Commodity = (Cattle products) Contains data  DISPLAY "Question unanswered" WHERE F6.2a all rows with Col Forest Risk Commodity = (Cattle products) Does not contain data  Column: Soy traceability system Description:  This indicates whether the disclosing organization has a system in place to track and monitor the origin of raw materials derived from soy.  Logic:  No change  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Soy) Col Commodity disclosure ≠			
F6.2a any row Col Forest Risk Commodity = (Cattle products) Contains data  DISPLAY "Question unanswered" WHERE F6.2a all rows with Col Forest Risk Commodity = (Cattle products) Does not contain data  Column: Soy traceability system  Data Source: F6.2  Description:  This indicates whether the disclosing organization has a system in place to track and monitor the origin of raw materials derived from soy.  Logic:  No change  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Soy) Col Commodity disclosure ≠	Does not contain data in F6.2a Col Point to	which commodity is traceable	
(Cattle products) Contains data  DISPLAY "Question unanswered" WHERE F6.2a all rows with Col Forest Risk Commodity = (Cattle products) Does not contain data  Column: Soy traceability system  Data Source: F6.2  Changes for 2023  Description:  This indicates whether the disclosing organization has a system in place to track and monitor the origin of raw materials derived from soy.  Logic:  No change  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Soy) Col Commodity disclosure ≠	AND		
Contains data  DISPLAY "Question unanswered" WHERE F6.2a all rows with Col Forest Risk Commodity = (Cattle products) Does not contain data  Column: Soy traceability system Data Source: F6.2  Changes for 2023  This indicates whether the disclosing organization has a system in place to track and monitor the origin of raw materials derived from soy.  Logic:  No change  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Soy) Col Commodity disclosure ≠	F6.2a any row Col Forest Risk Commodity =	=	
Contains data  DISPLAY "Question unanswered" WHERE F6.2 all rows with Col Forest Risk Commodity = (Cattle products) Does not contain data  Column: Soy traceability system Data Source: F6.2  Changes for 2023  Description:  This indicates whether the disclosing organization has a system in place to track and monitor the origin of raw materials derived from soy.  Logic:  No change  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Soy) Col Commodity disclosure ≠	(Cattle products)		
WHERE F6.2a all rows with Col Forest Risk Commodity = (Cattle products) Does not contain data  Column: Soy traceability system  Data Source: F6.2  Changes for 2023  Description:  This indicates whether the disclosing organization has a system in place to track and monitor the origin of raw materials derived from soy.  Logic:  No change  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Soy) Col Commodity disclosure ≠			
F6.2a all rows with Col Forest Risk Commodity = (Cattle products) Does not contain data  Column: Soy traceability system  Data Source: F6.2  Description:  This indicates whether the disclosing organization has a system in place to track and monitor the origin of raw materials derived from soy.  Logic:  No change  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Soy) Col Commodity disclosure ≠	DISPLAY "Question unanswered"		
F6.2a all rows with Col Forest Risk Commodity = (Cattle products) Does not contain data  Column: Soy traceability system  Data Source: F6.2  Description:  This indicates whether the disclosing organization has a system in place to track and monitor the origin of raw materials derived from soy.  Logic:  No change  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Soy) Col Commodity disclosure ≠	WHERE		
(Cattle products) Does not contain data  Column: Soy traceability system  Data Source: F6.2  Changes for 2023  Description:  This indicates whether the disclosing organization has a system in place to track and monitor the origin of raw materials derived from soy.  Logic:  No change  DISPLAY "Question unanswered"  WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable, due to commodity"  WHERE F0.4 Row (Soy) Col Commodity disclosure ≠		ditv =	
Does not contain data  Column: Soy traceability system  Data Source: F6.2  Changes for 2023  Description:  This indicates whether the disclosing organization has a system in place to track and monitor the origin of raw materials derived from soy.  Logic:  No change  DISPLAY "Question unanswered"  WHERE  Overall response status ≠  Submitted  OR  Late Submission  DISPLAY "Question not applicable, due to commodity"  WHERE  F0.4 Row (Soy) Col Commodity disclosure ≠		,	
Description:  This indicates whether the disclosing organization has a system in place to track and monitor the origin of raw materials derived from soy.  Logic:  No change  No change  DISPLAY "Question unanswered"  WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable, due to commodity"  WHERE F0.4 Row (Soy) Col Commodity disclosure ≠			
Description:  This indicates whether the disclosing organization has a system in place to track and monitor the origin of raw materials derived from soy.  Logic:  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Soy) Col Commodity disclosure ≠		Data Source: F6.2	Changes for 2023
This indicates whether the disclosing organization has a system in place to track and monitor the origin of raw materials derived from soy.  Logic:  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Soy) Col Commodity disclosure ≠	Column: Sov traceability system		
raw materials derived from soy.  Logic:  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Soy) Col Commodity disclosure ≠			
raw materials derived from soy.  Logic:  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Soy) Col Commodity disclosure ≠		•	
Logic:  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Soy) Col Commodity disclosure ≠	Description:		
DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Soy) Col Commodity disclosure ≠	Description:  This indicates whether the disclosing organiz		
WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Soy) Col Commodity disclosure ≠	Description:  This indicates whether the disclosing organiz raw materials derived from soy.		No change
WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Soy) Col Commodity disclosure ≠	Description:  This indicates whether the disclosing organiz raw materials derived from soy.		No change
WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Soy) Col Commodity disclosure ≠	Description:  This indicates whether the disclosing organiz raw materials derived from soy.		No change
Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Soy) Col Commodity disclosure ≠	Description: This indicates whether the disclosing organiz raw materials derived from soy. Logic:		No change
Submitted OR Late Submission  DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Soy) Col Commodity disclosure ≠	Description:  This indicates whether the disclosing organizer materials derived from soy.  Logic:  DISPLAY "Question unanswered"		No change
OR Late Submission  DISPLAY "Question not applicable, due to commodity"  WHERE F0.4 Row (Soy) Col Commodity disclosure ≠	Description: This indicates whether the disclosing organizer raw materials derived from soy. Logic: DISPLAY "Question unanswered" WHERE		No change
Late Submission  DISPLAY "Question not applicable, due to commodity"  WHERE  F0.4 Row (Soy) Col Commodity disclosure ≠	Description:  This indicates whether the disclosing organizeraw materials derived from soy.  Logic:  DISPLAY "Question unanswered"  WHERE  Overall response status ≠		No change
DISPLAY "Question not applicable, due to commodity"  WHERE  F0.4 Row (Soy) Col Commodity disclosure ≠	Description:  This indicates whether the disclosing organizeraw materials derived from soy.  Logic:  DISPLAY "Question unanswered"  WHERE  Overall response status ≠  Submitted		No change
WHERE F0.4 Row (Soy) Col Commodity disclosure ≠	Description:  This indicates whether the disclosing organizeraw materials derived from soy.  Logic:  DISPLAY "Question unanswered"  WHERE  Overall response status ≠  Submitted  OR		No change
WHERE F0.4 Row (Soy) Col Commodity disclosure ≠	Description:  This indicates whether the disclosing organizeraw materials derived from soy.  Logic:  DISPLAY "Question unanswered"  WHERE  Overall response status ≠  Submitted  OR		No change
F0.4 Row (Soy) Col Commodity disclosure ≠	Description:  This indicates whether the disclosing organizeraw materials derived from soy.  Logic:  DISPLAY "Question unanswered"  WHERE  Overall response status ≠  Submitted  OR  Late Submission	zation has a system in place to track and monitor the origin of	No change
	Description:  This indicates whether the disclosing organizer raw materials derived from soy.  Logic:  DISPLAY "Question unanswered"  WHERE  Overall response status ≠  Submitted  OR  Late Submission  DISPLAY "Question not applicable, due to content to the state of	zation has a system in place to track and monitor the origin of	No change
	Description:  This indicates whether the disclosing organizer raw materials derived from soy.  Logic:  DISPLAY "Question unanswered"  WHERE  Overall response status ≠  Submitted  OR  Late Submission  DISPLAY "Question not applicable, due to controlled where	cation has a system in place to track and monitor the origin of	No change
	Description:  This indicates whether the disclosing organizer raw materials derived from soy.  Logic:  DISPLAY "Question unanswered"  WHERE  Overall response status ≠  Submitted  OR  Late Submission  DISPLAY "Question not applicable, due to complete the complete t	cation has a system in place to track and monitor the origin of	No change



	DISCLOSURE INSIGHT
DISPLAY selection in F6.2 Row (Soy) Col Do you have system(s) in place?	
Yes	
OR	
No	
DISPLAY "No, criteria unsatisfied"	
WHERE	
F6.2 Row (Soy) Col Do you have system(s) in place? =	
Does not contain data	
AND	
F6.2 Row (Soy) =	
Contains data	
DISPLAY "Question unanswered"	
WHERE	
F6.2 Row (Soy) =	
Does not contain data	
Column: Percentage of total soy volume traceable Data Source: F6.2a	Changes for 2023
Description:	
This indicates whether the disclosing organization provided details on the proportion of traceable soy	
produced/sourced/used	
Logic:	No change
DISPLAY "Question unanswered"	
WHERE	
Overall response status ≠	
Submitted	
OR OH I I I I I I I I I I I I I I I I I I	
Late Submission	
DISPLAY "Question not applicable, due to commodity"	
WHERE F0.4 Row (soy) Col Commodity disclosure ≠	



Disclosing \*doesn't matter what F6.2 is DISPLAY "Question not applicable" WHERE F6.2 Row (soy) Col Do you have system(s) in place? ≠ Yes AND F0.4 Row (soy) Col Commodity disclosure = Disclosing DISPLAY the highest value WHERE F6.2a Col Forest Risk Commodity = (soy) AND F6.2a Col % of total production/consumption volume traceable ≥ 0 DISPLAY "No, criteria unsatisfied" WHERE F6.2a all rows with Col Forest Risk Commodity = (sov) Does not contain data in F6.2a Col % of total production/consumption volume traceable F6.2a any row with Col Forest Risk Commodity= (soy) Contains data DISPLAY "Question unanswered" WHERE F6.2a all rows with Col Forest risk commodity = (soy) Does not contain data Column: Level of soy traceability Data Source: F6.2a Changes for 2023



	DISCLOSURE INSIGHT
Description:	
This indicates to what level the organization can trace soy to ensure that the sourced/traded commodity meets the specified sustainability requirements.	
Logic:	No change
DISPLAY "Question unanswered" WHERE	
Overall response status ≠ Submitted	
OR Late Submission	
DISPLAY "Question not applicable, due to commodity"	
WHERE F0.4 Row (Soy) Col Commodity disclosure ≠ Disclosing	
DISPLAY "Question not applicable" WHERE	
F6.2 Row (Soy) Col Do you have system(s) in place? ≠ Yes	
AND F0.4 Row (Soy) Col Commodity disclosure = Disclosing	
WHERE F6.2a Col Forest Risk Commodity =	
(Soy) DISPLAY selection in F6.2a Col Point to which commodity is traceable Mill	
OR OR	
Crushing facility OR	
Plantation	



	DISCLOSURE INSIGHT
OR	
Refinery	
OR	
First importer	
OR	
Farm	
Country	
OR	
State or equivalent	
OR	
Municipality or equivalent	
OR	
Not traceable	
**concatenate the selection in F6.2a Col Point to which commodity is traceable if there are multiple rows	
where the col forest risk commodity	
is Soy	
DISPLAY "No, criteria unsatisfied"	
WHERE	
F6.2a all row with Col Forest Risk Commodity =	
(Soy)	
Does not contain data in F6.2a Col Point to which commodity is traceable	
AND	
F6.2a any row Col Forest Risk Commodity =	
(Soy)	
Contains data	
DISPLAY "Question unanswered"	
WHERE	
F6.2a all rows with Col Forest Risk Commodity =	
(Soy)	
Does not contain data	
Column: Cross-commodity forests-related policy Data Source: F4.5	Changes for 2023
Description:	



		DISCLOSURE INSIGHT
This indicates whether organizations have develoissues.	ped any kind of policy that includes forests-related	
Logic:		No change
DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission		
DISPLAY selection in F4.5 Yes, we have a documented forests policy that is OR Yes, we have a documented forests policy, but it OR No, but we plan to develop one within the next tw OR No	is not publicly available	
DISPLAY "Question unanswered" WHERE F4.5 = Does not contain data		
Column: Structured cross-commodity forests-related policy	Data Source: F4.5a	Changes for 2023
Description:		
This indicates whether organizations have more of	eveloped policies that include forest-related issues	
Logic:		DISPLAY "Yes"
DISPLAY "Question unanswered" WHERE		Option name changed in 2023



Overall response status ≠

Submitted

OR

Late Submission

DISPLAY "No"

WHERE

F4.5 ≠

Yes, we have a documented forests policy that is publicly available

OR

Yes, we have a documented forests policy, but it is not publicly available

DISPLAY "Yes"

WHERE

F4.5a Col Scope =

Company-wide

AND

F4.5a Col Content contains

Commitment to eliminate conversion of natural ecosystems

OR

Commitment to eliminate deforestation

OR

Commitment to no deforestation, to no planting on peatlands and to no exploitation (NDPE)

DISPLAY "No, criteria unsatisfied"

WHERE

F4.5a Col Scope ≠

Company-wide

**AND** 

F4.5a Col Content =

Contains data

DISPLAY "No, criteria unsatisfied"

WHERE

2022: Commitment to no deforestation, to no planting on peatlands and to no exploitation 2023: Commitment to no deforestation, to no planting on peatlands and to no exploitation (NDPE)

DISPLAY "No, criteria unsatisfied"
Option name changed in 2023 2022: Commitment to no deforestation, to no planting on peatlands and to no exploitation 2023: Commitment to no deforestation, to no planting on peatlands and to no exploitation (NDPE)



	DISCLOSURE INSIGHT
F4.5a Col Scope =	
Company-wide	
AND	
F4.5a_Col Content does not contain	
Commitment to eliminate conversion of natural ecosystems	
OR	
Commitment to eliminate deforestation	
OR	
Commitment to no deforestation, to no planting on peatlands and to no exploitation (NDPE)	
Communication to the deference in the planting on positional and to the exploitation (1451-2)	
DISPLAY "No, criteria unsatisfied"	
WHERE	
F4.5a Col Scope =	
Does not contain data	
OR	
F4.5a_Col Content =	
Does not contain data	
AND	
F4.5a contains data	
DISPLAY "Question unanswered"	
WHERE	
F4.5a=	
Does not contain data	
Column: Any timber policies Data Source: F4.5a	Changes for 2023
Description:	311ding 30 131 2020
This indicates whether organizations have developed any kind of policy focusing specifically on timber.	
This specificity may reflect the fact that some commodities are more relevant than others to their	
business, that each commodity requires a distinct approach, or that organizations have progressed	
differently on their sustainability approach regarding forest risk commodities.	
Logic:	DICDLAY "Voo"
DICDI AV "Ougation un anguanad"	DISPLAY "Yes"
DISPLAY "Question unanswered"	F4.5b moved to F4.5a



WHERE

Overall response status #

Submitted

OR

Late Submission

DISPLAY "Question not applicable, due to commodity"

WHERE

F0.4 Row (Timber products) Col Commodity disclosure ≠

Disclosing

DISPLAY "Question not applicable"

WHERE

F4.5 ≠

Yes, we have a documented forests policy that is publicly available

OR

Yes, we have a documented forests policy, but it is not publicly available

**AND** 

F0.4 Row (Timber products) Col Commodity disclosure =

Disclosing

DISPLAY "Yes"

WHERE

F4.5a Col Commodity coverage contains

Timber products

AND

F4.5a Col Content contains data

DISPLAY "No"

WHERE

F4.5a Col Commodity coverage does not contain

Timber products

Column name changed:

2022: Do you have a commodity specific sustainability policy? 2023: Commodity coverage

Row removed

DISPLAY "No"

F4.5b moved to F4.5a Column name changed:

2022: Do you have a commodity specific sustainability policy? 2023: Commodity coverage

Row removed

**DISPLAY** "Question

unanswered"

F4.5b moved to F4.5a



		DISCLOSURE INSIGHT
DISPLAY "Question unanswered" WHERE F4.5a = Does not contain data		
Column: Structured timber policies	Data Source: F0.4 and F4.5 and F4.5a	Changes for 2023
Description:	<u>'</u>	3
This indicates whether organizations have m	nore developed policies focusing on timber.	
Logic:		DISPLAY "Yes"
Logic:		F4.5b Row is deleted. Question number moved from
DISPLAY "Question unanswered"		F4.5b to F4.5a
WHERE		Column name changed:
Overall response status ≠		2022: Do you have a commodity
Submitted OR		specific sustainability policy? 2023: Commodity coverage
Late Submission		2023. Commodity coverage
DISPLAY "Question not applicable, due to c WHERE F0.4 Row (Timber products) Col Commodity Disclosing	·	DISPLAY "No, criteria unsatisfied" Question number moved from F4.5b to F4.5a Column name changed: 2022: Do you have a commodity
DISPLAY "No" WHERE		specific sustainability policy? 2023: Commodity coverage
F4.5 ≠	hat in a chilate accellate	DIODI AV/ "NI- "
Yes, we have a documented forests policy to OR	nat is publicly available	DISPLAY "No"  Question number moved from
Yes, we have a documented forests policy,	but it is not publicly available	F4.5b to F4.5a
AND		Column name changed:
F0.4 Row (Timber products) Col Commodity	/ disclosure =	



Disclosing

DISPLAY "Yes"

WHERE

F4.5a Col Commodity coverage contains

Timber products

AND

F4.5a Col Scope =

Company-wide

AND

F4.5a Col Content contains

Commitment to eliminate conversion of natural ecosystems

OR

Commitment to eliminate deforestation

OR

Commitment to no deforestation, to no planting on peatlands and to no exploitation (NDPE)

DISPLAY "No, criteria unsatisfied"

WHERE

F4.5a Col Commodity coverage contains

Timber products

OR

F4.5a Col Scope =

Company-wide

OR

F4.5a Col Content contains

Commitment to eliminate conversion of natural ecosystems

OR

Commitment to eliminate deforestation

OR

Commitment to no deforestation, to no planting on peatlands and to no exploitation (NDPE)

DISPLAY "No"

WHERE

2022: Do you have a commodity specific sustainability policy? 2023: Commodity coverage

DISPLAY "Question unanswered" Question number moved from F4.5b to F4.5a



	DISCLUSURE INSIGHT
F4.5a Col Commodity coverage does not contain	
Timber products	
OR	
F4.5a Row (Timber products) Col Scope ≠	
Company-wide	
AND F4.5a Col Commodity coverage contains	
Contains data	
OR	
F4.5a Col Content does not contain	
Commitment to eliminate conversion of natural ecosystems	
OR	
Commitment to eliminate deforestation	
OR	
Commitment to no deforestation, to no planting on peatlands and to no exploitation (NDPE)	
AND F4.5a col Content contains	
Contains data	
DISPLAY "Question unanswered"	
WHERE	
F4.5a=	
Does not contain data	
Column: Any palm oil policies  Data Source: F0.4 and F4.5 and F4.5a	Changes for 2023
, , , , , , , , , , , , , , , , , , , ,	Changes for 2023
Description:	
This indicates whether organizations have developed any kind of policy focusing specifically on palm oil.	
This specificity may reflect the fact that some commodities are more relevant than others to their	
business, that each commodity requires a distinct approach, or that organizations have progressed	
differently on their sustainability approach regarding forest risk commodities.	
7 7 0 0	
Logic:	DISPLAY "Yes"
DISPLAY "Question unangwered"	F4.5b Row is deleted.
DISPLAY "Question unanswered"  WHERE	
	Question number moved from
Overall response status ≠	F4.5b to F4.5a



Submitted

OR

Late Submission

DISPLAY "Question not applicable, due to commodity"

WHERE

F0.4 Row (Palm oil) Col Commodity disclosure ≠

Disclosing

DISPLAY "Question not applicable"

WHERE

F4.5 ≠

Yes, we have a documented forests policy that is publicly available

OR

Yes, we have a documented forests policy, but it is not publicly available

AND

F0.4 Row (Palm oil) Col Commodity disclosure =

Disclosina

DISPLAY "Yes"

WHERE

F4.5a Col Commodity coverage contains

Palm oil

AND

F4.5a Col Content contains data

DISPLAY "No"

WHERE

F4.5a Col Commodity coverage does not contain

Palm oil

**DISPLAY** "Question unanswered"

Column name changed:

2022: Do you have a commodity specific sustainability policy?

2023: Commodity coverage

DISPLAY "No"

Question number moved from

F4.5b to F4.5a

Column name changed:

2022: Do you have a commodity

specific sustainability policy?

2023: Commodity coverage

DISPLAY "No, criteria

unsatisfied"

Deleted logic

**DISPLAY** "Question

unanswered"

Question number moved from

F4.5b to F4.5a



LAULED E		DISCLOSURE INSIGHT
WHERE		
F4.5a =		
Does not contain data		
Column: Structured palm oil policies	Data Source: F0.4 and F4.5 and F4.5a	Changes for 2023
Description:		
This indicates whether organizations have more	e developed policies focusing on palm oil.	
Logic:		
		DISPLAY "Yes"
DISPLAY "Question unanswered"		F4.5b Row is deleted.
WHERE		Question number moved from
Overall response status ≠		F4.5b to F4.5a
Submitted		Column name changed:
OR		2022: Do you have a commodity
Late Submission		specific sustainability policy?
		2023: Commodity coverage
DISPLAY "Question not applicable, due to com	modity"	
WHERE		DISPLAY "No, criteria
F0.4 Row (Palm oil) Col Commodity disclosure	<b>≠</b>	unsatisfied"
Disclosing		F4.5b Row is deleted.
		Question number moved from
DISPLAY "No"		F4.5b to F4.5a
WHERE		Column name changed:
F4.5 ≠		2022: Do you have a commodity
Yes, we have a documented forests policy that	is publicly available	specific sustainability policy?
OR		2023: Commodity coverage
Yes, we have a documented forests policy, but	it is not publicly available	DIODI AV. "NI "
AND		DISPLAY "No"
F0.4 Row (Palm oil) Col Commodity disclosure	=	F4.5b Row is deleted.
Disclosing		Question number moved from
DIODI AV "V "		F4.5b to F4.5a
DISPLAY "Yes"		Column name changed:



WHERE

F4.5a Col Commodity coverage contains

Palm oil

**AND** 

F4.5a Col Scope =

Company-wide

**AND** 

F4.5a Col Content contains

Commitment to eliminate conversion of natural ecosystems

OR

Commitment to eliminate deforestation

OR

Commitment to no deforestation, to no planting on peatlands and to no exploitation (NDPE)

DISPLAY "No, criteria unsatisfied"

WHERE

F4.5aCol Commodity coverage contains

Palm Oil

OR

F4.5a Col Scope =

Company-wide

OR

F4.5a Col Content contains

Commitment to eliminate conversion of natural ecosystems

OR

Commitment to eliminate deforestation

OR

Commitment to no deforestation, to no planting on peatlands and to no exploitation (NDPE)

DISPLAY "No"

WHERE

F4.5a Col Commodity coverage does not contain

Palm Oil

AND F4.5a Col Commodity coverage =

2022: Do you have a commodity specific sustainability policy? 2023: Commodity coverage

DISPLAY "Question unanswered" Question number moved from F4.5b to F4.5a



	DISCLOSURE INSIGH
Contains data	
OR	
F4.5a Col Scope ≠	
Company-wide Company-wide	
AND F4.5a Col Scope =	
Contains data	
OR	
F4.5a Col Content does not contain	
Commitment to eliminate conversion of natural ecosystems	
OR .	
Commitment to eliminate deforestation	
OR	
Commitment to no deforestation, to no planting on peatlands and to no exploitation (NDPE)	
AND F4.5a Col Content contains	
Contains data	
DISPLAY "Question unanswered"	
WHERE	
F4.5a=	
Does not contain data	
Does not contain data	
Column: Any cattle products policies Data Source: F0.4 and F4.5 and F4.5a	Changes for 2023
Description:	
This indicates whether organizations have developed any kind of policy focusing specifically on cattle	
products. This specificity may reflect the fact that some commodities are more relevant than others to	
their business, that each commodity requires a distinct approach, or that organizations have progressed	
differently on their sustainability approach regarding forest risk commodities.	
Logic:	
Logio.	DISPLAY "Yes"
DISDLAY "Quantion unangwared"	F4.5b Row is deleted.
DISPLAY "Question unanswered" WHERE	
	Question number moved from
Overall response status ≠	F4.5b to F4.5a



Submitted

OR

Late Submission

DISPLAY "Question not applicable, due to commodity"

WHERE

F0.4 Row (Cattle products) Col Commodity disclosure ≠

Disclosing

DISPLAY "Question not applicable"

WHERE

F4.5 ≠

Yes, we have a documented forests policy that is publicly available

OR

Yes, we have a documented forests policy, but it is not publicly available

AND

F0.4 Row (Cattle products) Col Commodity disclosure =

Disclosing

DISPLAY "Yes"

WHERE

F4.5a Col Commodity coverage contains

Cattle products

AND

F4.5 Col Content contains data

DISPLAY "No"

WHERE

F4.5a Col Commodity coverage does not contain

Cattle products

DISPLAY "Question unanswered"

WHERE

Column name changed:

2022: Do you have a commodity specific sustainability policy?

2023: Commodity coverage

DISPLAY "No"

F4.5b Row is deleted.

Question number moved from

F4.5b to F4.5a

Column name changed:

2022: Do you have a commodity specific sustainability policy?

2023: Commodity coverage

**DISPLAY** "Question

unanswered"

Question number moved from

F4.5b to F4.5a



	DISCLOSURE INSIGHT
F4.5a =	
Does not contain data	
Column: Structured cattle products policies Data Source: F0.4 and F4.5 and F4.5a	Changes for 2023
Description:	
This indicates whether organizations have more developed policies focusing on cattle products	
Logic:	
	DISPLAY "Yes"
DISPLAY "Question unanswered"	F4.5b Row is deleted.
WHERE	Question number moved from
Overall response status ≠	F4.5b to F4.5a
Submitted	Column name changed:
OR Late Of Lat	2022: Do you have a commodity
Late Submission	specific sustainability policy?
DIODI AVVIIO continuo antinuo la comitante de la comitante di contra comitante di contra contra di contra c	2023: Commodity coverage
DISPLAY "Question not applicable, due to commodity"  WHERE	DICDLAY "No oritorio
	DISPLAY "No, criteria unsatisfied"
F0.4 Row (Cattle products) Col Commodity disclosure ≠ Disclosing	F4.5b Row is deleted.
Disclosing	Question number moved from
DISPLAY "No"	F4.5b to F4.5a
WHERE	Column name changed:
F4.5 ≠	2022: Do you have a commodity
Yes, we have a documented forests policy that is publicly available	specific sustainability policy?
OR	2023: Commodity coverage
Yes, we have a documented forests policy, but it is not publicly available	
AND	DISPLAY "No"
F0.4 Row (Cattle products) Col Commodity disclosure =	F4.5b Row is deleted.
Disclosing	Question number moved from
	F4.5b to F4.5a
DISPLAY "Yes"	Column name changed:
WHERE	2022: Do you have a commodity
F4.5a Col Commodity coverage contains	specific sustainability policy?
Cattle products	2023: Commodity coverage



AND

F4.5a Col Scope =

Company-wide

AND

F4.5a Col Content contains

Commitment to eliminate conversion of natural ecosystems

OR

Commitment to eliminate deforestation

OR

Commitment to no deforestation, to no planting on peatlands and to no exploitation (NDPE)

DISPLAY "No, criteria unsatisfied"

**WHERE** 

F4.5a Col Commodity coverage contains

Cattle products

OR

F4.5a Col Scope =

Company-wide

OR

F4.5a Col Content contains

Commitment to eliminate conversion of natural ecosystems

OR

Commitment to eliminate deforestation

OR

Commitment to no deforestation, to no planting on peatlands and to no exploitation (NDPE)

DISPLAY "No"

WHERE

F4.5a Col Commodity coverage does not contain

Cattle products

AND F4.5a Col Commodity coverage contains

Contains data

OR

F4.5a Col Scope ≠

DISPLAY "Question unanswered" Question number moved from F4.5b to F4.5a



		DISCLOSURE INSIGH
Company-wide		
AND F4.5a Col Scope =		
Contains data		
OR		
F4.5a Col Content does not contain		
Commitment to eliminate conversion of natural ecosystems		
OR		
Commitment to eliminate deforestation		
OR	and the same of the Control (AIDDE)	
Commitment to no deforestation, to no planting on peatlands	and to no exploitation (NDPE)	
AND F4.5a Col Content contains		
Contains data		
DISPLAY "Question unanswered"		
WHERE		
F4.5a=		
Does not contain data		
Does not contain data		
Column: Any soy policies Data Sou	rce: F0.4 and F4.5 and 4.5a	Changes for 2023
Description:		<u> </u>
This indicates whether organizations have developed any kind		
specificity may reflect the fact that some commodities are mo	re relevant than others to their business,	
that each commodity requires a distinct approach, or that organized	nizations have progressed differently on	
that each commodity requires a distinct approach, or that organisheir sustainability approach regarding forest risk commodities	nizations have progressed differently on	
that each commodity requires a distinct approach, or that orgatheir sustainability approach regarding forest risk commodities.  Logic:	nizations have progressed differently on	
that each commodity requires a distinct approach, or that orgatheir sustainability approach regarding forest risk commodities.  Logic: DISPLAY "Question unanswered"	nizations have progressed differently on	DISPLAY "Yes"
that each commodity requires a distinct approach, or that orgatheir sustainability approach regarding forest risk commodities.  Logic: DISPLAY "Question unanswered" WHERE	nizations have progressed differently on	F4.5b Row is deleted.
that each commodity requires a distinct approach, or that orgatheir sustainability approach regarding forest risk commodities.  Logic: DISPLAY "Question unanswered" WHERE Overall response status ≠	nizations have progressed differently on	F4.5b Row is deleted.  Question number moved from
that each commodity requires a distinct approach, or that orgatheir sustainability approach regarding forest risk commodities.  Logic: DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted	nizations have progressed differently on	F4.5b Row is deleted. Question number moved from F4.5b to F4.5a
that each commodity requires a distinct approach, or that orgatheir sustainability approach regarding forest risk commodities.  Logic: DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR	nizations have progressed differently on	F4.5b Row is deleted. Question number moved from F4.5b to F4.5a Column name changed:
that each commodity requires a distinct approach, or that orgatheir sustainability approach regarding forest risk commodities.  Logic: DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted	nizations have progressed differently on	F4.5b Row is deleted. Question number moved from F4.5b to F4.5a Column name changed: 2022: Do you have a commodity
that each commodity requires a distinct approach, or that orgatheir sustainability approach regarding forest risk commodities.  Logic: DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR	nizations have progressed differently on	F4.5b Row is deleted. Question number moved from F4.5b to F4.5a Column name changed:



WHERE

F0.4 Row (Soy) Col Commodity disclosure ≠

Disclosing

DISPLAY "Question not applicable"

WHERE

F4.5 ≠

Yes, we have a documented forests policy that is publicly available

OR

Yes, we have a documented forests policy, but it is not publicly available

AND

F0.4 Row (Soy) Col Commodity disclosure =

Disclosing

DISPLAY "Yes"

WHERE

F4.5a Col Commodity coverage contains

Soy

AND

F4.5 Col Content contains data

DISPLAY "No"

WHERE

F4.5a Col Commodity coverage does not contain

Sov

**DISPLAY** "Question unanswered"

WHERE

F4.5a =

Does not contain data

Column: Structured soy policies Description:

Data Source: F4.5a & F4.5 & F0.4

Changes for 2023

DISPLAY "No"

F4.5b to F4.5a

F4.5b Row is deleted.

Column name changed:

**DISPLAY** "Question

unanswered"

F4.5b to F4.5a

Question number moved from

2022: Do you have a commodity

specific sustainability policy?

2023: Commodity coverage

Question number moved from



	DISCLOSURE INSIGHT
This indicates whether organizations have more developed policies focusing on soy.	
Logic:	
DISPLAY "Question unanswered"	DISPLAY "Yes"
WHERE	F4.5b Row is deleted.
Overall response status ≠	Question number moved from
Submitted	F4.5b to F4.5a
OR	Column name changed:
Late Submission	2022: Do you have a commodity
	specific sustainability policy?
DISPLAY "Question not applicable, due to commodity"	2023: Commodity coverage
WHERE	
F0.4 Row (Soy) Col Commodity disclosure ≠	DISPLAY "No, criteria
Disclosing	unsatisfied"
	F4.5b Row is deleted.
DISPLAY "No"	Question number moved from
WHERE	F4.5b to F4.5a
F4.5 ≠	Column name changed:
Yes, we have a documented forests policy that is publicly available	2022: Do you have a commodity
OR	specific sustainability policy?
Yes, we have a documented forests policy, but it is not publicly available	2023: Commodity coverage
AND	
F0.4 Row (Soy) Col Commodity disclosure =	DISPLAY "No"
Disclosing	F4.5b Row is deleted.
	Question number moved from
DISPLAY "Yes"	F4.5b to F4.5a
WHERE	Column name changed:
F4.5a Col Commodity coverage contains	2022: Do you have a commodity
Soy	specific sustainability policy?
AND	2023: Commodity coverage
F4.5a Col Scope =	
Company-wide	DISPLAY "Question
AND	unanswered"



	DISCLOSURE INSIGHT
F4.5a Col Content contains	Question number moved from
Commitment to eliminate conversion of natural ecosystems	F4.5b to F4.5a
OR	
Commitment to eliminate deforestation	
OR	
Commitment to no deforestation, to no planting on peatlands and to no exploitation (NDPE)	
DISPLAY "No, criteria unsatisfied"	
WHERE	
F4.5a. Col Commodity coverage contains	
Soy	
OR	
F4.5a Col Scope =	
Company-wide Company-wide	
OR	
F4.5a Col Content contains	
Commitment to eliminate conversion of natural ecosystems	
OR	
Commitment to eliminate deforestation	
OR	
Commitment to no deforestation, to no planting on peatlands and to no exploitation (NDPE)	
DISPLAY "No"	
WHERE	
F4.5a Col Commodity coverage does not contain	
Soy	
AND F4.5a Col Commodity coverage contains	
Contains data	
OR	
F4.5a Col Scope ≠	
Company-wide	
AND F4.5a Col Scope =	
Contains data	
OR	



F4.5a Col Content does not contain	
Commitment to eliminate conversion of natural ecosystems	
OR	
Commitment to eliminate deforestation	
OR	
Commitment to no deforestation, to no planting on peatlands and to no exploitation (NDPE)	
AND F4.5a col Content contains	
Contains data	
Contains data	
DISPLAY "Question unanswered"	
WHERE	
F4.5a =	
Does not contain data	
Dues not contain data	
Column: Public Forest commitment Data Source: F4.6	Changes for 2023
Description:	Changes for 2020
This indicates whether the organization has made any public commitments to reduce deforestation or	
forest degradation.	
Logic:	DISPLΔV "Ves"
	DISPLAY "Yes"
DISPLAY "Question unanswered"	F4.6 New column name: Public
DISPLAY "Question unanswered" WHERE	F4.6 New column name: Public commitments made (Options
DISPLAY "Question unanswered" WHERE Overall response status ≠	F4.6 New column name: Public
DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted	F4.6 New column name: Public commitments made (Options Yes, No)
DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR	F4.6 New column name: Public commitments made (Options Yes, No)  DISPLAY "No"
DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission	F4.6 New column name: Public commitments made (Options Yes, No)  DISPLAY "No" F4.6 New column name: Public
DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission	F4.6 New column name: Public commitments made (Options Yes, No)  DISPLAY "No" F4.6 New column name: Public commitments made (Options
DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission DISPLAY "Yes"	F4.6 New column name: Public commitments made (Options Yes, No)  DISPLAY "No" F4.6 New column name: Public
DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Yes" WHERE	F4.6 New column name: Public commitments made (Options Yes, No)  DISPLAY "No" F4.6 New column name: Public commitments made (Options Yes, No)
DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Yes" WHERE F4.6 Col(Public commitments made)=	F4.6 New column name: Public commitments made (Options Yes, No)  DISPLAY "No" F4.6 New column name: Public commitments made (Options Yes, No)  DISPLAY "Question
DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Yes" WHERE F4.6 Col(Public commitments made)=	F4.6 New column name: Public commitments made (Options Yes, No)  DISPLAY "No" F4.6 New column name: Public commitments made (Options Yes, No)
DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Yes" WHERE F4.6 Col(Public commitments made)=	F4.6 New column name: Public commitments made (Options Yes, No)  DISPLAY "No" F4.6 New column name: Public commitments made (Options Yes, No)  DISPLAY "Question



		DISCLOSURE INSIGHT
WHERE F4.6 Col(Public commitments made)= No		F4.6 New column name: Public commitments made (Options Yes, No)
DISPLAY "Question unanswered" WHERE		
F4.6 Col(Public commitments made)= Does not contain data		
Column: Endorsing New York Declaration on forests	Data Source: F4.6a & F4.6	Changes for 2023
Description:		
This indicates whether the organization is endorsing the New York Declaration on Forests as part of its public commitment on forests.		
Logic:		
DISPLAY "Question unanswered" WHERE		DISPLAY "Question not applicable" F4.6 New column name: Public
Overall response status ≠ Submitted OR		commitments made (Options Yes, No)
Late Submission		
DISPLAY "Question not applicable" WHERE		
F4.6 Col(Public commitments made) ≠ Yes		
DISPLAY "Yes"		
WHERE F4.6a =		
New York Declaration on Forests		



		DISCLOSURE INSIGHT
DISPLAY "None reported"		
WHERE		
F4.6a ≠		
New York Declaration on Forests		
AND		
F4.6a contains data		
DISPLAY "Question unanswered"		
WHERE		
F4.6a =		
Does not contain data		
Column: Endorsing Cerrado manifesto	Data Source: F4.6a & F4.6	Changes for 2023
Description:		
This is directed wheath on the agreemention is and	ansing the Conneds Manifests on Forests as next of its	
	orsing the Cerrado Manifesto on Forests as part of its	
public commitment on forests.		
Logic:		
DIOD! 434//0 //		DISPLAY "Question not
DISPLAY "Question unanswered"		applicable"
WHERE		F4.6 New column name: Public
Overall response status ≠		commitments made (Options
Submitted		Yes, No)
OR		
Late Submission		
DISPLAY "Question not applicable"		
WHERE		
F4.6 Col(Public commitments made) ≠		
Yes		
DISPLAY "Yes"		
WHERE		
F4.6a =		



	DISCLOSURE INSIGHT
Cerrado Manifesto	
DISPLAY "None reported"	
WHERE	
F4.6a ≠	
Cerrado Manifesto	
AND	
F4.6a contains data	
DISPLAY "Question unanswered"	
WHERE	
F4.6a =	
Does not contain data	
Column: Endorsing other Data Source: F4.6 and F4.6a	Changes for 2023
Description:	3
This indicates whether the organization is endorsing any initiatives, other than the New York Declaration	
on forest and Cerrado Manifesto, as part of its public commitment on forests.	
Logic:	
	DISPLAY "Question not
DISPLAY "Question unanswered"	applicable"
WHERE	F4.6 New column name: Public
Overall response status ≠ Submitted	commitments made (Options
Submitted	
I OP	Yes, No)
OR Late Submission	Yes, No)
OR Late Submission	Yes, No)
Late Submission	Yes, No)
	Yes, No)
Late Submission  DISPLAY "Question not applicable"  WHERE	Yes, No)
Late Submission  DISPLAY "Question not applicable"	Yes, No)
Late Submission  DISPLAY "Question not applicable"  WHERE  F4.6 Col(Public commitments made) ≠	Yes, No)



	DISCLOSURE INSIGHT
WHERE	
F4.6a =	
Tropical Forest Alliance	
OR	
Soy Moratorium	
OR	
Cattle Agreement (TAC)	
OR	
Chinese Sustainable Meat Declaration	
OR	
Compromiso Gran Chaco Argentino 2030	
OR	
Fashion Pact	
OR	
Other, please specify	
DISPLAY "None reported"	
WHERE	
F4.6a ≠	
Tropical Forest Alliance	
OR	
Soy Moratorium	
OR	
Cattle Agreement (TAC)	
OR	
Chinese Sustainable Meat Declaration	
OR	
Compromiso Gran Chaco Argentino 2030	
OR	
Fashion Pact	
OR	
Other, please specify	
AND	
F4.6a contains data	



		DISCLOSURE INSIGHT
DISPLAY "Question unanswered" WHERE F4.6a = Does not contain data		
	Data Source: F6.1a & F6.1 & F0.4	
timber. Effective implementation of policies a	zation has implemented specific targets with regards to and commitments requires specific targets to be set.	Changes for 2023
towards sustainability. Organizations also being progress towards better forest stewardship.	provides CDP data-users with a way of tracking progress nefit from setting targets by having clear indicators of their	
Logic: DISPLAY "Question unanswered" WHERE		Question name change, no logic change
Overall response status ≠ Submitted OR Late Submission		
DISPLAY "Question not applicable, due to co WHERE F0.4 Row (Timber products) Col Commodity	•	
Disclosing  DISPLAY "Question not applicable"		
WHERE F6.1 ≠ Yes AND		
F0.4 Row (Timber products) Col Commodity	disclosure =	



		DISCLOSURE INSIGHT
Disclosing		
DISPLAY "Yes" WHERE at least one row F6.1a Col Forest Risk C (Timber products) AND F6.1a Col (Target year) = Contains data	ommodity =	
DISPLAY "None reported" WHERE F6.1a Col Forest Risk Commodity = (Timber products) AND F6.1a Col (Target year) = Does not contain data		
DISPLAY "Question unanswered" WHERE F6.1a Row (Timber products) = Does not contain data		
Column: Palm oil deforestation targets	Data Source: F6.1a & F6.1 & F0.4	Changes for 2023
oil. Effective implementation of policies and commit disclosed about specific targets provides CDP dat sustainability. Organizations also benefit from setting towards better forest stewardship.	has implemented specific targets with regards to palm tments requires specific targets to be set. Information ca-users with a way of tracking progress towards ng targets by having clear indicators of their progress	
Logic:  DISPLAY "Question unanswered"  WHERE  Overall response status ≠		Question name change, no logic change



	DISCESSAL INSIGHT
OR Late Submission	
DISPLAY "Question not applicable, due to commodity" WHERE	
F0.4 Row (Palm oil) Col Commodity disclosure ≠ Disclosing	
DISPLAY "Question not applicable" WHERE F6.1 ≠ Yes AND	
F0.4 Row (Palm oil) Col Commodity disclosure = Disclosing	
DISPLAY "Yes"  WHERE at least one row F6.1a Col Forest Risk Commodity =  (Palm oil)  AND	
F6.1a Col (Target year) = Contains data	
DISPLAY "None reported"  WHERE F6.1a Col Forest Risk Commodity =  (Palm oil)  AND	
F6.1a Col (Target year) = Does not contain data	
DISPLAY "Question unanswered" WHERE	
F6.1a Row (Palm oil) = Does not contain data	



	DISCLOSURE INSIGHT
Column: Cattle products deforestation targets Data Source: F6.1a & F6.1 & F0.4	Changes for 2023
Description:	
This indicates whether the disclosing organization has implemented specific targets with regards to cattle products. Effective implementation of policies and commitments requires specific targets to be set. Information disclosed about specific targets provides CDP data-users with a way of tracking progress towards sustainability. Organizations also benefit from setting targets by having clear indicators of their progress towards better forest stewardship.	
Logic:	
DISPLAY "Question unanswered" WHERE	Question name change, no logic change
Overall response status ≠ Submitted	
OR Late Submission	
DISPLAY "Question not applicable, due to commodity"  WHERE	
F0.4 Row (Cattle products) Col Commodity disclosure ≠ Disclosing	
DISPLAY "Question not applicable" WHERE	
F6.1 ≠ Yes	
AND	
F0.4 Row (Cattle products) Col Commodity disclosure = Disclosing	
DISPLAY "Yes" WHERE at least one row F6.1a Col Forest Risk Commodity = (Cattle products) AND	



	DISCLOSURE INSIGHT
F6.1a Col (Target year) = Contains data	
DISPLAY "None reported" WHERE F6.1a Col Forest Risk Commodity = (Cattle products) AND	
F6.1a Col (Target year) =	
Does not contain data	
DIODI AV "O U	
DISPLAY "Question unanswered" WHERE	
F6.1a Row (Cattle products) =	
Does not contain data	
Column: Soy deforestation targets  Data Source: F6.1a & F6.1 & F0.4	Changes for 2023
Column: Soy deforestation targets  Data Source: F6.1a & F6.1 & F0.4  Description:	Changes for 2023
Description:	Changes for 2023
Description:  This indicates whether the disclosing organization has implemented specific targets with regards to soy.	Changes for 2023
Description:  This indicates whether the disclosing organization has implemented specific targets with regards to soy. Effective implementation of policies and commitments requires specific targets to be set. Information	Changes for 2023
Description:  This indicates whether the disclosing organization has implemented specific targets with regards to soy. Effective implementation of policies and commitments requires specific targets to be set. Information disclosed about specific targets provides CDP data-users with a way of tracking progress towards sustainability. Organizations also benefit from setting targets by having clear indicators of their progress	Changes for 2023
Description:  This indicates whether the disclosing organization has implemented specific targets with regards to soy. Effective implementation of policies and commitments requires specific targets to be set. Information disclosed about specific targets provides CDP data-users with a way of tracking progress towards sustainability. Organizations also benefit from setting targets by having clear indicators of their progress towards better forest stewardship.	Changes for 2023
Description:  This indicates whether the disclosing organization has implemented specific targets with regards to soy. Effective implementation of policies and commitments requires specific targets to be set. Information disclosed about specific targets provides CDP data-users with a way of tracking progress towards sustainability. Organizations also benefit from setting targets by having clear indicators of their progress	
Description:  This indicates whether the disclosing organization has implemented specific targets with regards to soy. Effective implementation of policies and commitments requires specific targets to be set. Information disclosed about specific targets provides CDP data-users with a way of tracking progress towards sustainability. Organizations also benefit from setting targets by having clear indicators of their progress towards better forest stewardship.  Logic:	Question name change, no logic
Description:  This indicates whether the disclosing organization has implemented specific targets with regards to soy. Effective implementation of policies and commitments requires specific targets to be set. Information disclosed about specific targets provides CDP data-users with a way of tracking progress towards sustainability. Organizations also benefit from setting targets by having clear indicators of their progress towards better forest stewardship.	
Description:  This indicates whether the disclosing organization has implemented specific targets with regards to soy. Effective implementation of policies and commitments requires specific targets to be set. Information disclosed about specific targets provides CDP data-users with a way of tracking progress towards sustainability. Organizations also benefit from setting targets by having clear indicators of their progress towards better forest stewardship.  Logic:  DISPLAY "Question unanswered"  WHERE Overall response status ≠	Question name change, no logic
Description:  This indicates whether the disclosing organization has implemented specific targets with regards to soy. Effective implementation of policies and commitments requires specific targets to be set. Information disclosed about specific targets provides CDP data-users with a way of tracking progress towards sustainability. Organizations also benefit from setting targets by having clear indicators of their progress towards better forest stewardship.  Logic:  DISPLAY "Question unanswered"  WHERE Overall response status ≠ Submitted	Question name change, no logic
Description:  This indicates whether the disclosing organization has implemented specific targets with regards to soy. Effective implementation of policies and commitments requires specific targets to be set. Information disclosed about specific targets provides CDP data-users with a way of tracking progress towards sustainability. Organizations also benefit from setting targets by having clear indicators of their progress towards better forest stewardship.  Logic:  DISPLAY "Question unanswered"  WHERE Overall response status ≠	Question name change, no logic



DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Soy) Col Commodity disclosure ≠ Disclosing DISPLAY "Question not applicable" WHERE F6.1 ≠ Yes AND F0.4 Row (Soy) Col Commodity disclosure = Disclosing **DISPLAY "Yes"** WHERE at least one row F6.1a Col Forest Risk Commodity = (Soy) AND F6.1a Col (Target year) = Contains data **DISPLAY** "None reported" WHERE F6.1a Col Forest Risk Commodity = (Soy) ÀNĎ F6.1a Col (Target year) = Does not contain data DISPLAY "Question unanswered" WHERE F6.1a Row (Soy) =Does not contain data Column: Timber certification Data Source: F0.4 and F6.3 and F6.3a Changes for 2023 Description:



	DISCLUSURE INSIGHT
This indicates whether the disclosing organization has specified any third-party certification schemes for timber. Credible third-party certification processes can provide a valuable method of demonstrating to investors and other data users that the organization adopts responsible practices.	
Logic:	
DIŠPLAY "Question unanswered"	No change
WHERE	
Overall response status ≠	
Submitted	
OR Late Submission	
Late Submission	
DISPLAY "Question not applicable, due to commodity"	
WHERE	
F0.4 Row (Timber products) Col Commodity disclosure ≠	
Disclosing	
Display "No"	
WHERE in Same Row	
F6.3 Row (Forest risk commodity) =	
"Timber products"	
AND	
F6.3 Col Third-party certification scheme adopted? =	
"No, we have not adopted any third-party certification schemes for this commodity"	
OR The state of th	
"No, but we plan to adopt a third-party certification scheme within the next two years"	
DISPLAY "Yes"	
WHERE	
F6.3 Row (Forest Risk Commodity) =	
"Timber products"	
AND	
WHERE in Same Row	
F6.3 Col Third-party certification scheme adopted? =	



AND Where in Same Row F6.3a Col Third-party certification scheme = Contains data  DISPLAY "No, criteria unsatisfied" WHERE F6.3 Row (Forest Risk Commodity) = "Timber products" AND WHERE in Same Row F6.3 Col Third-party certification scheme adopted? = "Yes"		DISCLOSURE INSIGHT
Where in Same Row F6.3a Col Third-party certification scheme = Contains data  DISPLAY "No, criteria unsatisfied" WHERE F6.3 Row (Forest Risk Commodity) = "Timber products" AND WHERE in Same Row F6.3 Col Third-party certification scheme adopted? = "Yes" AND WHERE in Same Row F6.3a Col Third-party certification scheme = Does not contain data  DISPLAY "Question unanswered" F6.3 Row (Forest Risk Commodity) = "Timber products" AND WHERE in Same Row F6.3 Col Third-party certification scheme = Does not contain data  Column: Allocated timber certified products  Data Source: SF1.1a & SF1.1 & F0.4  Changes for 2023  Description:  This indicates whether the disclosing organization provided details on the total commodity volume sold to requesting members.	"Yes"	
F6.3a Col Third-party certification scheme = Contains data  DISPLAY "No, criteria unsatisfied" WHERE F6.3 Row (Forest Risk Commodity) = "Timber products" AND WHERE in Same Row F6.3 Col Third-party certification scheme adopted? = "Yes" AND WHERE in Same Row F6.3a Col Third-party certification scheme = Does not contain data  DISPLAY "Question unanswered" F6.3 Row (Forest Risk Commodity) = "Timber products" AND WHERE in Same Row F6.3 Row (Forest Risk Commodity) = "Timber products" AND WHERE in Same Row F6.3 Col Third Party Certification Scheme = Does not contain data  Column: Allocated timber certified products  Data Source: SF1.1a & SF1.1 & F0.4  Changes for 2023  This indicates whether the disclosing organization provided details on the total commodity volume sold to requesting members.	AND	
Contains data  DISPLAY "No, criteria unsatisfied" WHERE F6.3 Row (Forest Risk Commodity) = "Timber products" AND WHERE in Same Row F6.3 Col Third-party certification scheme adopted? = "Yes" AND WHERE in Same Row F6.3 Col Third-party certification scheme = Does not contain data  DISPLAY "Question unanswered" F6.3 Row (Forest Risk Commodity) = "Timber products" AND WHERE in Same Row F6.3 Col Third Party certification scheme = Does not contain data  Column: Allocated timber certified products  Data Source: SF1.1a & SF1.1 & F0.4  Changes for 2023  Changes for 2023  This indicates whether the disclosing organization provided details on the total commodity volume sold to requesting members.	Where in Same Row	
DISPLAY "No, criteria unsatisfied" WHERE F6.3 Row (Forest Risk Commodity) = "Timber products" AND WHERE in Same Row F6.3 Col Third-party certification scheme adopted? = "Yes" AND WHERE in Same Row F6.3 Col Third-party certification scheme = Does not contain data  DISPLAY "Question unanswered" F6.3 Row (Forest Risk Commodity) = "Timber products" AND WHERE in Same Row F6.3 Col Third Party Certification Scheme = Does not contain data  Column: Allocated timber certified products  Data Source: SF1.1a & SF1.1 & F0.4  Changes for 2023  Changes for 2023  Changes for 2023	F6.3a Col Third-party certification scheme =	
WHERE F6.3 Row (Forest Risk Commodity) = "Timber products" AND WHERE in Same Row F6.3 Col Third-party certification scheme adopted? = "Yes" AND WHERE in Same Row F6.3 Col Third-party certification scheme = Does not contain data  DISPLAY "Question unanswered" F6.3 Row (Forest Risk Commodity) = "Timber products" AND WHERE in Same Row F6.3 Col Third Party Certification Scheme = Does not contain data  Column: Allocated timber certified products  Data Source: SF1.1a & SF1.1 & F0.4  Changes for 2023  Changes for 2023  This indicates whether the disclosing organization provided details on the total commodity volume sold to requesting members.	Contains data	
WHERE F6.3 Row (Forest Risk Commodity) = "Timber products" AND WHERE in Same Row F6.3 Col Third-party certification scheme adopted? = "Yes" AND WHERE in Same Row F6.3 Col Third-party certification scheme = Does not contain data  DISPLAY "Question unanswered" F6.3 Row (Forest Risk Commodity) = "Timber products" AND WHERE in Same Row F6.3 Col Third Party Certification Scheme = Does not contain data  Column: Allocated timber certified products  Data Source: SF1.1a & SF1.1 & F0.4  Changes for 2023  Changes for 2023  This indicates whether the disclosing organization provided details on the total commodity volume sold to requesting members.		
F6.3 Row (Forest Risk Commodity) = "Timber products" AND WHERE in Same Row F6.3 Col Third-party certification scheme adopted? = "Yes" AND WHERE in Same Row F6.3a Col Third-party certification scheme = Does not contain data  DISPLAY "Question unanswered" F6.3 Row (Forest Risk Commodity) = "Timber products" AND WHERE in Same Row F6.3 Col Third Party Certification Scheme = Does not contain data  Column: Allocated timber certified products  Data Source: SF1.1a & SF1.1 & F0.4  Changes for 2023  Changes for 2023  Changes for 2023  Changes for 2023	·	
"Timber products" AND WHERE in Same Row F6.3 Col Third-party certification scheme adopted? = "Yes" AND WHERE in Same Row F6.3a Col Third-party certification scheme = Does not contain data  DISPLAY "Question unanswered" F6.3 Row (Forest Risk Commodity) = "Timber products" AND WHERE in Same Row F6.3 Col Third Party Certification Scheme = Does not contain data"  Column: Allocated timber certified products Data Source: SF1.1a & SF1.1 & F0.4 Changes for 2023  Changes for 2023  This indicates whether the disclosing organization provided details on the total commodity volume sold to requesting members.		
WHERE in Same Row F6.3 CoI Third-party certification scheme adopted? = "Yes" AND WHERE in Same Row F6.3a CoI Third-party certification scheme = Does not contain data  DISPLAY "Question unanswered" F6.3 Row (Forest Risk Commodity) = "Timber products" AND WHERE in Same Row F6.3 CoI Third Party Certification Scheme = Does not contain data"  Column: Allocated timber certified products Data Source: SF1.1a & SF1.1 & F0.4 Changes for 2023  This indicates whether the disclosing organization provided details on the total commodity volume sold to requesting members.		
WHERE in Same Row F6.3 Col Third-party certification scheme adopted? = "Yes" AND WHERE in Same Row F6.3a Col Third-party certification scheme = Does not contain data  DISPLAY "Question unanswered" F6.3 Row (Forest Risk Commodity) = "Timber products" AND WHERE in Same Row F6.3 Col Third Party Certification Scheme = Does not contain data"  Column: Allocated timber certified products  Data Source: SF1.1a & SF1.1 & F0.4  Changes for 2023  Description:  This indicates whether the disclosing organization provided details on the total commodity volume sold to requesting members.	"Timber products"	
F6.3 Col Third-party certification scheme adopted? = "Yes" AND WHERE in Same Row F6.3a Col Third-party certification scheme = Does not contain data  DISPLAY "Question unanswered" F6.3 Row (Forest Risk Commodity) = "Timber products" AND WHERE in Same Row F6.3 Col Third Party Certification Scheme = Does not contain data"  Column: Allocated timber certified products  Data Source: SF1.1a & SF1.1 & F0.4  Changes for 2023  This indicates whether the disclosing organization provided details on the total commodity volume sold to requesting members.	AND	
"Yes" AND WHERE in Same Row F6.3a Col Third-party certification scheme = Does not contain data  DISPLAY "Question unanswered" F6.3 Row (Forest Risk Commodity) = "Timber products" AND WHERE in Same Row F6.3 Col Third Party Certification Scheme = Does not contain data"  Column: Allocated timber certified products  Data Source: SF1.1a & SF1.1 & F0.4  Changes for 2023  Changes for 2023  This indicates whether the disclosing organization provided details on the total commodity volume sold to requesting members.	WHERE in Same Row	
"Yes" AND WHERE in Same Row F6.3a Col Third-party certification scheme = Does not contain data  DISPLAY "Question unanswered" F6.3 Row (Forest Risk Commodity) = "Timber products" AND WHERE in Same Row F6.3 Col Third Party Certification Scheme = Does not contain data"  Column: Allocated timber certified products  Data Source: SF1.1a & SF1.1 & F0.4  Changes for 2023  Changes for 2023  This indicates whether the disclosing organization provided details on the total commodity volume sold to requesting members.	F6.3 Col Third-party certification scheme adopted? =	
WHERE in Same Row F6.3a Col Third-party certification scheme = Does not contain data  DISPLAY "Question unanswered" F6.3 Row (Forest Risk Commodity) = "Timber products" AND WHERE in Same Row F6.3 Col Third Party Certification Scheme = Does not contain data"  Column: Allocated timber certified products Description:  This indicates whether the disclosing organization provided details on the total commodity volume sold to requesting members.	"Yes"	
WHERE in Same Row F6.3a Col Third-party certification scheme = Does not contain data  DISPLAY "Question unanswered" F6.3 Row (Forest Risk Commodity) = "Timber products" AND WHERE in Same Row F6.3 Col Third Party Certification Scheme = Does not contain data"  Column: Allocated timber certified products Description:  This indicates whether the disclosing organization provided details on the total commodity volume sold to requesting members.	AND	
F6.3a Col Third-party certification scheme = Does not contain data  DISPLAY "Question unanswered" F6.3 Row (Forest Risk Commodity) = "Timber products" AND WHERE in Same Row F6.3 Col Third Party Certification Scheme = Does not contain data"  Column: Allocated timber certified products  Data Source: SF1.1a & SF1.1 & F0.4  Changes for 2023  Description:  This indicates whether the disclosing organization provided details on the total commodity volume sold to requesting members.		
Display "Question unanswered"  F6.3 Row (Forest Risk Commodity) = "Timber products"  AND  WHERE in Same Row  F6.3 Col Third Party Certification Scheme = Does not contain data"  Column: Allocated timber certified products  Data Source: SF1.1a & SF1.1 & F0.4  Changes for 2023  Description:  This indicates whether the disclosing organization provided details on the total commodity volume sold to requesting members.		
DISPLAY "Question unanswered" F6.3 Row (Forest Risk Commodity) = "Timber products" AND WHERE in Same Row F6.3 Col Third Party Certification Scheme = Does not contain data"  Column: Allocated timber certified products		
F6.3 Row (Forest Risk Commodity) = "Timber products" AND WHERE in Same Row F6.3 Col Third Party Certification Scheme = Does not contain data"  Column: Allocated timber certified products  Data Source: SF1.1a & SF1.1 & F0.4  Changes for 2023  Description:  This indicates whether the disclosing organization provided details on the total commodity volume sold to requesting members.	2000 Hot contain data	
F6.3 Row (Forest Risk Commodity) = "Timber products" AND WHERE in Same Row F6.3 Col Third Party Certification Scheme = Does not contain data"  Column: Allocated timber certified products  Data Source: SF1.1a & SF1.1 & F0.4  Changes for 2023  Description:  This indicates whether the disclosing organization provided details on the total commodity volume sold to requesting members.	DISPLAY "Question unanswered"	
"Timber products" AND WHERE in Same Row F6.3 Col Third Party Certification Scheme = Does not contain data"  Column: Allocated timber certified products Description:  This indicates whether the disclosing organization provided details on the total commodity volume sold to requesting members.		
WHERE in Same Row F6.3 Col Third Party Certification Scheme = Does not contain data"  Column: Allocated timber certified products Description:  This indicates whether the disclosing organization provided details on the total commodity volume sold to requesting members.		
WHERE in Same Row F6.3 Col Third Party Certification Scheme = Does not contain data"  Column: Allocated timber certified products Description:  This indicates whether the disclosing organization provided details on the total commodity volume sold to requesting members.		
F6.3 Col Third Party Certification Scheme =  Does not contain data"  Column: Allocated timber certified products  Data Source: SF1.1a & SF1.1 & F0.4  Changes for 2023  Description:  This indicates whether the disclosing organization provided details on the total commodity volume sold to requesting members.		
Does not contain data"  Column: Allocated timber certified products  Data Source: SF1.1a & SF1.1 & F0.4  Changes for 2023  This indicates whether the disclosing organization provided details on the total commodity volume sold to requesting members.		
Column: Allocated timber certified products  Data Source: SF1.1a & SF1.1 & F0.4  Changes for 2023  This indicates whether the disclosing organization provided details on the total commodity volume sold to requesting members.	1	
Description:  This indicates whether the disclosing organization provided details on the total commodity volume sold to requesting members.	Does not contain data"	
Description:  This indicates whether the disclosing organization provided details on the total commodity volume sold to requesting members.	Column: Allocated timber certified products Data Source: SE1 1a & SE1 1 & E0 4	Changes for 2023
This indicates whether the disclosing organization provided details on the total commodity volume sold to requesting members.		Onanges for 2025
requesting members.		
requesting members.	This indicates whether the disclosing organization provided details on the total commodity volume sold to	
		No change
		3 -



DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Timber products) Col Commodity disclosure ≠ Disclosing DISPLAY "Question not applicable" WHERE SF1.1 ≠ Yes OR Partially AND WHERE F0.4 Row (Timber products) Col Commodity disclosure = Disclosing DISPLAY "Yes" WHERE SF1.1a Col Requesting member = <specific member> AND for same row SF1.1a Col Forest risk commodity = (Timber products) AND for same row SF1.1a Col Total volume of commodity sold to member > 0 DISPLAY "No"



SF1.1a Col Requesting member = specific member> ND for same row SF1.1a Col Forest risk commodity ≠ Timber products)  DISPLAY "No, criteria unsatisfied" WHERE SF1.1a Col Requesting member = sspecific member> NND SF1.1a Col Forest risk commodity = Timber products)  NND SF1.1a Col Forest risk commodity = Timber products) NND SF1.1a Col Total volume of commodity sold to member ≤ 0 DR SF1.1a Col Total volume of commodity sold to member = Does not contain data  DISPLAY "Question unanswered" WHERE SF1.1a = Does not contain data  Dolumn: Palm oil certification  Data Source: F0.4 and F6.3 and F6.3a  Changes for 2023			DISCLOSURE INSIGHT
specific member> ND for same row \$1.1a Col Forest risk commodity ≠ Timber products)  DISPLAY "No, criteria unsatisfied" WHERE \$51.1a Col Requesting member = specific member> ND SF1.1a Col Forest risk commodity = Timber products)  ND \$1.1a Col Total volume of commodity sold to member ≤ 0 DR SF1.1a Col Total volume of commodity sold to member = Does not contain data  DISPLAY "Question unanswered" WHERE \$51.1a = Does not contain data  Does not contain data  Does not contain data  Tolumn: Palm oil certification  Data Source: F0.4 and F6.3 and F6.3a  Changes for 2023  Description:  This indicates whether the disclosing organization has specified any third-party certification schemes for palm oil. Credible third-party certification processes can provide a valuable method of demonstrating to nevestors and other data users that the organization adopts responsible practices.  No change	WHERE		
AND for same row SF1.1a Col Forest risk commodity ≠ Timber products)  DISPLAY "No, criteria unsatisfied" WHERE SF1.1a Col Requesting member = specific member> AND SF1.1a Col Forest risk commodity = Timber products) AND SF1.1a Col Total volume of commodity sold to member ≤ 0 DISPLAY "Question unanswered" WHERE SF1.1a Col Total volume of commodity sold to member = DOES not contain data DISPLAY "Question unanswered" WHERE SF1.1a = Does not contain data Description: This indicates whether the disclosing organization has specified any third-party certification schemes for laim oil. Credible third-party certification processes can provide a valuable method of demonstrating to nevestors and other data users that the organization adopts responsible practices.  No change	. •		
SF1.1a Col Forest risk commodity ≠ Timber products)  DISPLAY "No, criteria unsatisfied" WHERE SF1.1a Col Requesting member = sspecific member> AND SF1.1a Col Forest risk commodity = Timber products) AND SF1.1a Col Total volume of commodity sold to member ≤ 0 DR SF1.1a Col Total volume of commodity sold to member = Does not contain data  DISPLAY "Question unanswered" WHERE SF1.1a = Does not contain data  Doloes not contain data  Doloes not contain data  Description:  This indicates whether the disclosing organization has specified any third-party certification schemes for balm oil. Credible third-party certification processes can provide a valuable method of demonstrating to nevestors and other data users that the organization adopts responsible practices.  No change	<specific member=""></specific>		
Timber products)  DISPLAY "No, criteria unsatisfied" WHERE SF1.1a Col Requesting member = specific member> AND SF1.1a Col Forest risk commodity = Timber products) AND SF1.1a Col Total volume of commodity sold to member ≤ 0 DR SF1.1a Col Total volume of commodity sold to member = 0 Does not contain data  DISPLAY "Question unanswered" WHERE SF1.1a = Does not contain data Description:  This indicates whether the disclosing organization has specified any third-party certification schemes for balm oil. Credible third-party certification processes can provide a valuable method of demonstrating to nevestors and other data users that the organization adopts responsible practices.  No change			
DISPLAY "No, criteria unsatisfied" WHERE SF1.1a Col Requesting member = specific member> AND SF1.1a Col Forest risk commodity = Timber products) AND SF1.1a Col Total volume of commodity sold to member ≤ 0 DR SF1.1a Col Total volume of commodity sold to member = Does not contain data DISPLAY "Question unanswered" WHERE SF1.1a = Does not contain data Does not contain data Does not contain data Column: Palm oil certification Data Source: F0.4 and F6.3 and F6.3a Description: This indicates whether the disclosing organization has specified any third-party certification schemes for boalm oil. Credible third-party certification processes can provide a valuable method of demonstrating to nevestors and other data users that the organization adopts responsible practices.  No change	SF1.1a Col Forest risk commodity ≠		
WHERE Stpecific member> AND SF1.1a Col Forest risk commodity = Timber products) AND SF1.1a Col Total volume of commodity sold to member ≤ 0 DR SF1.1a Col Total volume of commodity sold to member = Does not contain data DISPLAY "Question unanswered" WHERE SF1.1a = Does not contain data Dolumn: Palm oil certification Data Source: F0.4 and F6.3 and F6.3a Description:  This indicates whether the disclosing organization has specified any third-party certification schemes for balm oil. Credible third-party certification processes can provide a valuable method of demonstrating to nevestors and other data users that the organization adopts responsible practices.  No change	(Timber products)		
SF1.1a Col Requesting member = specific member> AND SF1.1a Col Forest risk commodity = Timber products) AND SF1.1a Col Total volume of commodity sold to member ≤ 0 OR SF1.1a Col Total volume of commodity sold to member =  Does not contain data  DISPLAY "Question unanswered" WHERE SF1.1a =  Does not contain data  Dolumn: Palm oil certification  Data Source: F0.4 and F6.3 and F6.3a  Changes for 2023	DISPLAY "No, criteria unsatisfied"		
AND SF1.1a Col Forest risk commodity = Timber products) AND SF1.1a Col Total volume of commodity sold to member ≤ 0 DR SF1.1a Col Total volume of commodity sold to member = Does not contain data DISPLAY "Question unanswered" WHERE SF1.1a = Does not contain data Column: Palm oil certification Data Source: F0.4 and F6.3 and F6.3a Changes for 2023  No change			
AND SF1.1a Col Forest risk commodity = Timber products) AND SF1.1a Col Total volume of commodity sold to member ≤ 0 OR SF1.1a Col Total volume of commodity sold to member = Does not contain data DISPLAY "Question unanswered" WHERE SF1.1a = Does not contain data Column: Palm oil certification Description:  This indicates whether the disclosing organization has specified any third-party certification schemes for palm oil. Credible third-party certification processes can provide a valuable method of demonstrating to envestors and other data users that the organization adopts responsible practices.  No change			
Timber products) AND SF1.1a Col Total volume of commodity sold to member ≤ 0 DR SF1.1a Col Total volume of commodity sold to member = Does not contain data  DISPLAY "Question unanswered" WHERE SF1.1a = Does not contain data  Column: Palm oil certification  Data Source: F0.4 and F6.3 and F6.3a  Changes for 2023  Description:  This indicates whether the disclosing organization has specified any third-party certification schemes for palm oil. Credible third-party certification processes can provide a valuable method of demonstrating to provestors and other data users that the organization adopts responsible practices.  No change			
AND  SF1.1a Col Total volume of commodity sold to member ≤ 0  OR  SF1.1a Col Total volume of commodity sold to member =  Does not contain data  DISPLAY "Question unanswered"  WHERE  SF1.1a =  Does not contain data  Column: Palm oil certification  Data Source: F0.4 and F6.3 and F6.3a  Changes for 2023  Description:  This indicates whether the disclosing organization has specified any third-party certification schemes for palm oil. Credible third-party certification processes can provide a valuable method of demonstrating to envestors and other data users that the organization adopts responsible practices.  Logic:  No change			
SF1.1a Col Total volume of commodity sold to member ≤ 0 DR SF1.1a Col Total volume of commodity sold to member = Does not contain data  DISPLAY "Question unanswered" WHERE SF1.1a = Does not contain data  Column: Palm oil certification  Data Source: F0.4 and F6.3 and F6.3a  Changes for 2023  Description:  This indicates whether the disclosing organization has specified any third-party certification schemes for balm oil. Credible third-party certification processes can provide a valuable method of demonstrating to envestors and other data users that the organization adopts responsible practices.  Logic:  No change	(Timber products)		
OR SF1.1a Col Total volume of commodity sold to member = Does not contain data  DISPLAY "Question unanswered" WHERE SF1.1a = Does not contain data  Column: Palm oil certification  Data Source: F0.4 and F6.3 and F6.3a  Changes for 2023  Description:  This indicates whether the disclosing organization has specified any third-party certification schemes for palm oil. Credible third-party certification processes can provide a valuable method of demonstrating to investors and other data users that the organization adopts responsible practices.  Logic:  No change	AND		
SF1.1a Col Total volume of commodity sold to member = Does not contain data  DISPLAY "Question unanswered" WHERE SF1.1a = Does not contain data  Column: Palm oil certification  Data Source: F0.4 and F6.3 and F6.3a  Changes for 2023  Description:  This indicates whether the disclosing organization has specified any third-party certification schemes for balm oil. Credible third-party certification processes can provide a valuable method of demonstrating to envestors and other data users that the organization adopts responsible practices.  Logic:  No change		mber ≤ 0	
Display "Question unanswered" WHERE SF1.1a = Does not contain data Column: Palm oil certification Data Source: F0.4 and F6.3 and F6.3a Changes for 2023	OR		
DISPLAY "Question unanswered" WHERE SF1.1a = Does not contain data Column: Palm oil certification Data Source: F0.4 and F6.3 and F6.3a Changes for 2023		mber =	
WHERE SF1.1a = Does not contain data Does not contain data Does not contain data Column: Palm oil certification Data Source: F0.4 and F6.3 and F6.3a Changes for 2023 Description: This indicates whether the disclosing organization has specified any third-party certification schemes for palm oil. Credible third-party certification processes can provide a valuable method of demonstrating to envestors and other data users that the organization adopts responsible practices. Logic:  No change	Does not contain data		
Does not contain data  Column: Palm oil certification  Data Source: F0.4 and F6.3 and F6.3a  Changes for 2023	DISPLAY "Question unanswered"		
Does not contain data  Column: Palm oil certification  Data Source: F0.4 and F6.3 and F6.3a  Changes for 2023	WHERE		
Does not contain data Column: Palm oil certification  Data Source: F0.4 and F6.3 and F6.3a  Changes for 2023  Changes fo	SF1.1a =		
Column: Palm oil certification  Data Source: F0.4 and F6.3 and F6.3a  Changes for 2023			
This indicates whether the disclosing organization has specified any third-party certification schemes for palm oil. Credible third-party certification processes can provide a valuable method of demonstrating to envestors and other data users that the organization adopts responsible practices.  Logic:  No change	Column: Palm oil certification	Data Source: F0.4 and F6.3 and F6.3a	Changes for 2023
palm oil. Credible third-party certification processes can provide a valuable method of demonstrating to nvestors and other data users that the organization adopts responsible practices.  Logic:  No change	Description:		
palm oil. Credible third-party certification processes can provide a valuable method of demonstrating to nvestors and other data users that the organization adopts responsible practices.  Logic:  No change	This indicates whether the disclosing organization h	has specified any third-party certification schemes for	
nvestors and other data users that the organization adopts responsible practices.  Logic:  No change			
Logic: No change			
No change		daspite i seperiolore pi dell'ese	
	a_		No change
AIOI EATI SCOOTION CHOICE	DISPLAY "Question unanswered"		The original
	WHERE		
	Overall response status ≠		



Submitted OR Late Submission DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Palm oil) Col Commodity disclosure ≠ Disclosing Display "No" WHERE in Same Row F6.3 Row (Forest risk commodity) = "Palm oil" AND F6.3 Col Third-party certification scheme adopted? = "No, we have not adopted any third-party certification schemes for this commodity" OR "No, but we plan to adopt a third-party certification scheme within the next two years" DISPLAY "Yes" WHERE F6.3 Row (Forest Risk Commodity) = "Palm oil" AND WHERE in Same Row F6.3 Col Third-party certification scheme adopted? = "Yes" AND Where in Same Row F6.3a Col Third-party certification scheme = Contains data DISPLAY "No, criteria unsatisfied" WHERE



F6.3 Row (Forest Risk Commodity) =	
"Palm oil"	
AND	
WHERE in Same Row	
F6.3 Col Third-party certification scheme adopted? =	
"Yes"	
AND	
WHERE in Same Row	
F6.3a Col Third-party certification scheme =	
Does not contain data	
DISPLAY "Question unanswered"	
F6.3 Row (Forest Risk Commodity) =	
"Palm oil"	
AND	
WHERE in Same Row	
F6.3 Col Third Party Certification Scheme =	
Does not contain data"	
Column: Allocated palm oil certified products  Data Source: SF1.1a	Changes for 2023
Description:	
This indicates whether the disclosing organization provided details on the total commodity volume sold to	
requesting members.	
Logic:	
	No change
DISPLAY "Question unanswered"	
WHERE	
Overall response status ≠	
Submitted	
OR	
Late Submission	
DISPLAY "Question not applicable, due to commodity"	



	DISCLOSURE INSIGHT
WHERE F0.4 Row (Palm oil) Col Commodity disclosure ≠ Disclosing	
DISPLAY "Question not applicable" WHERE	
SF1.1≠	
Yes	
OR Bartish	
Partially AND	
F0.4 Row (Palm oil) Col Commodity disclosure =	
Disclosing	
DISPLAY "Yes"	
WHERE	
SF1.1a Col Requesting member =	
<pre><specific member=""> AND for same row</specific></pre>	
SF1.1a Col Forest risk commodity =	
(Palm oil)	
AND for same row	
SF1.1a Col Total volume of commodity sold to member > 0	
DISPLAY "No"	
WHERE	
SF1.1a Col Requesting member = <specific member=""></specific>	
AND for same row	
SF1.1a Col Forest risk commodity ≠	
(Palm oil)	
DISPLAY "No, criteria unsatisfied"	
WHERE	



	DISCLOSURE INSIGHT
SF1.1a Col Requesting member =	
<specific member=""></specific>	
AND SF1.1a Col Forest risk commodity =	
(Palm oil)	
AND	
SF1.1a Col Total volume of commodity sold to member ≤ 0	
OR	
SF1.1a Col Total volume of commodity sold to member =	
Does not contain data	
DISPLAY "Question unanswered"	
WHERE	
WHERE	
Does not contain data	
Column: Cattle products certification  Data Source: F0.4 and F6.3 and F6.3a	Changes for 2023
	Offariges for 2020
Description:	
Description:	
Description:  This indicates whether the disclosing organization has specified any third-party certification schemes for	
Description:	
Description:  This indicates whether the disclosing organization has specified any third-party certification schemes for cattle products. Credible third-party certification processes can provide a valuable method of demonstrating to investors and other data users that the organization adopts responsible practices.	
Description:  This indicates whether the disclosing organization has specified any third-party certification schemes for cattle products. Credible third-party certification processes can provide a valuable method of	No change
Description:  This indicates whether the disclosing organization has specified any third-party certification schemes for cattle products. Credible third-party certification processes can provide a valuable method of demonstrating to investors and other data users that the organization adopts responsible practices.	No change
Description:  This indicates whether the disclosing organization has specified any third-party certification schemes for cattle products. Credible third-party certification processes can provide a valuable method of demonstrating to investors and other data users that the organization adopts responsible practices.  Logic:	No change
Description:  This indicates whether the disclosing organization has specified any third-party certification schemes for cattle products. Credible third-party certification processes can provide a valuable method of demonstrating to investors and other data users that the organization adopts responsible practices.  Logic:  DISPLAY "Question unanswered"	No change
Description:  This indicates whether the disclosing organization has specified any third-party certification schemes for cattle products. Credible third-party certification processes can provide a valuable method of demonstrating to investors and other data users that the organization adopts responsible practices.  Logic:  DISPLAY "Question unanswered"  WHERE  Overall response status ≠  Submitted	No change
Description:  This indicates whether the disclosing organization has specified any third-party certification schemes for cattle products. Credible third-party certification processes can provide a valuable method of demonstrating to investors and other data users that the organization adopts responsible practices.  Logic:  DISPLAY "Question unanswered"  WHERE  Overall response status ≠  Submitted  OR	No change
Description:  This indicates whether the disclosing organization has specified any third-party certification schemes for cattle products. Credible third-party certification processes can provide a valuable method of demonstrating to investors and other data users that the organization adopts responsible practices.  Logic:  DISPLAY "Question unanswered"  WHERE  Overall response status ≠  Submitted	No change
Description:  This indicates whether the disclosing organization has specified any third-party certification schemes for cattle products. Credible third-party certification processes can provide a valuable method of demonstrating to investors and other data users that the organization adopts responsible practices.  Logic:  DISPLAY "Question unanswered"  WHERE  Overall response status ≠  Submitted  OR  Late Submission	No change
Description:  This indicates whether the disclosing organization has specified any third-party certification schemes for cattle products. Credible third-party certification processes can provide a valuable method of demonstrating to investors and other data users that the organization adopts responsible practices.  Logic:  DISPLAY "Question unanswered"  WHERE  Overall response status ≠  Submitted  OR  Late Submission  DISPLAY "Question not applicable, due to commodity"	No change
Description:  This indicates whether the disclosing organization has specified any third-party certification schemes for cattle products. Credible third-party certification processes can provide a valuable method of demonstrating to investors and other data users that the organization adopts responsible practices.  Logic:  DISPLAY "Question unanswered"  WHERE  Overall response status ≠  Submitted  OR  Late Submission  DISPLAY "Question not applicable, due to commodity"  WHERE	No change
Description:  This indicates whether the disclosing organization has specified any third-party certification schemes for cattle products. Credible third-party certification processes can provide a valuable method of demonstrating to investors and other data users that the organization adopts responsible practices.  Logic:  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Cattle products) Col Commodity disclosure ≠	No change
Description:  This indicates whether the disclosing organization has specified any third-party certification schemes for cattle products. Credible third-party certification processes can provide a valuable method of demonstrating to investors and other data users that the organization adopts responsible practices.  Logic:  DISPLAY "Question unanswered"  WHERE  Overall response status ≠  Submitted  OR  Late Submission  DISPLAY "Question not applicable, due to commodity"  WHERE	No change



Display "No" WHERE in Same Row F6.3 Row (Forest risk commodity) = "Cattle products" AND F6.3 Col Third-party certification scheme adopted? = "No, we have not adopted any third-party certification schemes for this commodity" OR "No, but we plan to adopt a third-party certification scheme within the next two years" **DISPLAY "Yes"** WHERE F6.3 Row (Forest Risk Commodity) = "Cattle products" AND WHERE in Same Row F6.3 Col Third-party certification scheme adopted? = "Yes" AND Where in Same Row F6.3a Col Third-party certification scheme = Contains data DISPLAY "No, criteria unsatisfied" WHERE F6.3 Row (Forest Risk Commodity) = "Cattle products" AND WHERE in Same Row F6.3 Col Third-party certification scheme adopted? = "Yes" AND WHERE in Same Row F6.3a Col Third-party certification scheme =



	DISCLOSURE INSIGHT
Does not contain data	
DISPLAY "Question unanswered"	
F6.3 Row (Forest Risk Commodity) =	
"Cattle products" AND	
WHERE in Same Row	
F6.3 Col Third Party Certification Scheme =	
Does not contain data"	
Column: Allocated cattle products certified Data Source: SF1.1a	Changes for 2023
products	
Description:	
This indicates whether the disclosing organization provided details on the total commodity volume sold to	
requesting members.	
Logic:	No change
DISPLAY "Question unanswered"	
WHERE	
Overall response status ≠	
Submitted	
OR Late Submission	
Late Gastinosicii	
DISPLAY "Question not applicable, due to commodity"	
WHERE	
F0.4 Row (Cattle products) Col Commodity disclosure ≠ Disclosing	
- Disclosing	
DISPLAY "Question not applicable"	
WHERE	
SF1.1 ≠ Yes	
100	



OR Partially **AND** F0.4 Row (Cattle products) Col Commodity disclosure = Disclosing **DISPLAY "Yes"** WHERE SF1.1a Col Requesting member = <specific member> AND for same row SF1.1a Col Forest risk commodity = (Cattle products) AND for same row SF1.1a Col Total volume of commodity sold to member > 0 DISPLAY "No" WHERE SF1.1a Col Requesting member = <specific member> AND for same row SF1.1a Col Forest risk commodity ≠ (Cattle products) DISPLAY "No, criteria unsatisfied" WHERE SF1.1a Col Requesting member = <specific member> AND SF1.1a Col Forest risk commodity = (Cattle products) AND SF1.1a Col Total volume of commodity sold to member ≤ 0 OR SF1.1a Col Total volume of commodity sold to member =



		DISCLOSURE INSIGHT
Does not contain data		
DISPLAY "Question unanswered"		
WHERE		
SF1.1a =		
Does not contain data		
Column: Soy certification	Data Source: F0.4 and F6.3 and F6.3a	Changes for 2023
Description:		
soy. Credible third-party certification processes of investors and other data users that the organization	has specified any third-party certification schemes for an provide a valuable method of demonstrating to adopts responsible practices.	
Logic:		No change
DISPLAY "Question unanswered"		No change
WHERE		
Overall response status ≠		
Submitted OR		
Late Submission		
	u	
DISPLAY "Question not applicable, due to commo	odity"	
F0.4 Row (Soy) Col Commodity disclosure ≠		
Disclosing		
Display "No"		
WHERE in Same Row		
F6.3 Row (Forest risk commodity) =		
"Soy"		
AND  F6.2 Cal Third party cartification schome adopted	42 _	
F6.3 Col Third-party certification scheme adopted	λ: =	



"No, we have not adopted any third-party certification schemes for this commodity" OR "No, but we plan to adopt a third-party certification scheme within the next two years" DISPLAY "Yes" WHERE F6.3 Row (Forest Risk Commodity) = "Sov" ANĎ WHERE in Same Row F6.3 Col Third-party certification scheme adopted? = "Yes" AND Where in Same Row F6.3a Col Third-party certification scheme = Contains data DISPLAY "No, criteria unsatisfied" WHERE F6.3 Row (Forest Risk Commodity) = "Soy" AND WHERE in Same Row F6.3 Col Third-party certification scheme adopted? = "Yes" AND WHERE in Same Row F6.3a Col Third-party certification scheme = Does not contain data **DISPLAY** "Question unanswered" F6.3 Row (Forest Risk Commodity) = "Soy" **AND** 



	DISCLOSURE INSIGHT
WHERE in Same Row	
F6.3 Col Third Party Certification Scheme =	
Does not contain data"	
Column: Allocated soy certified products  Data Source: SF1.1a & SF1.1 & F0.4	Changes for 2023
Description:	
This indicates whether the disclosing organization provided details on the total commodity volume sold to	
requesting members.	
Logic:	No change
DISPLAY "Question unanswered"	
WHERE	
Overall response status ≠	
Submitted	
OR	
Late Submission	
DISPLAY "Question not applicable, due to commodity"	
WHERE	
F0.4 Row (Soy) Col Commodity disclosure ≠	
Disclosing	
DISPLAY "Question not applicable"	
WHERE	
SF1.1 ≠	
Yes	
OR	
Partially	
AND	
F0.4 Row (Soy) Col Commodity disclosure =	
Disclosing	
DISPLAY "Yes"	



	DISCLOSURE INSIGHT
WHERE	
SF1.1a Col Requesting member =	
<specific member=""></specific>	
AND for same row	
SF1.1a Col Forest risk commodity =	
(Soy)	
AND for same row	
SF1.1a Col Total volume of commodity sold to member > 0	
DISPLAY "No"	
WHERE	
SF1.1a Col Requesting member =	
<specific member=""></specific>	
AND for same row	
SF1.1a Col Forest risk commodity ≠	
(Soy)	
DISPLAY "No, criteria unsatisfied"	
WHERE	
SF1.1a Col Requesting member =	
<specific member=""></specific>	
AND SF1.1a Col Forest risk commodity =	
(Soy)	
AND	
SF1.1a Col Total volume of commodity sold to member ≤ 0	
OR	
SF1.1a Col Total volume of commodity sold to member =	
Does not contain data	
DISPLAY "Question unanswered"	
WHERE	
SF1.1a =	
Does not contain data	



		DISCLOSURE INSIGHT
DISPLAY "Question unanswered"		
WHERE		
SF1.1a =		
Does not contain data		
Column: Barriers or challenges to avoiding timber risks	Data Source: F8.1 & F0.4	Changes for 2023
Description:		
This indicates whether the disclosing organization reduce deforestation/forest degradation in timber pr of its value chain.	has identified barriers or challenges to remove or oducts from both its direct operations and other parts	
Logic:		No change
DISPLAY "Question unanswered" WHERE		
Overall response status ≠ Submitted		
OR Late Submission		
DISPLAY "Question not applicable, due to commod WHERE	dity"	
F0.4 Row (Timber products) Col Commodity disclo	osure ≠	
DISPLAY "Yes" WHERE at least one row		
F8.1 Col Forest risk commodity =		
(Timber products) AND		
F8.1 Col Primary barrier/challenge = Contains data		
DISPLAY "No, criteria unsatisfied"		



		DISCLOSURE INSIGHT
WHERE		
F8.1 Col Forest risk commodity = (Timber products)		
AND		
F8.1 Col Primary barrier/challenge=		
Does not contain data		
DIODI AV. "O II"		
DISPLAY "Question unanswered" WHERE		
F8.1		
Does not contain data		
Column: Barriers or challenges to avoiding palm	Data Source: F8.1 & F0.4	Changes for 2023
oil risks		, and the second se
Description:		
	haa idaakki dhamiana ay dadharaa ka maraa ay	
This indicates whether the disclosing organization	nas identified parriers or challenges to remove or from both its direct operations and other parts of its	
value chain.	Thom both its direct operations and other parts of its	
Logic:		No change
DISPLAY "Question unanswered"		
WHERE		
Overall response status ≠ Submitted		
OR		
Late Submission		
Late Capitiliosion		
DISPLAY "Question not applicable, due to commod	dity"	
WHERE	•	
F0.4 Row (Palm oil) Col Commodity disclosure ≠		
Disclosing		
DISPLAY "Yes"		
WHERE at least one row		



		DISCLOSURE INSIGHT
F8.1 Col Forest risk commodity =		
(Palm oil)		
AND E9 1 Cal Primary barrier/abellange —		
F8.1 Col Primary barrier/challenge = Contains data		
Contains data		
DISPLAY "No, criteria unsatisfied"		
WHERE		
F8.1 Col Forest risk commodity =		
(Palm oil)		
AND		
F8.1 Col Primary barrier/challenge=		
Does not contain data		
DISPLAY "Question unanswered"		
WHERE		
1 F8.1		
F8.1 Does not contain data		
Does not contain data	Data Source: F8.1 & F0.4	Changes for 2023
Does not contain data	Data Source: F8.1 & F0.4	Changes for 2023
Does not contain data  Column: Barriers or challenges to avoiding cattle	Data Source: F8.1 & F0.4	Changes for 2023
Does not contain data  Column: Barriers or challenges to avoiding cattle products risks  Description:		Changes for 2023
Does not contain data  Column: Barriers or challenges to avoiding cattle products risks  Description:  This indicates whether the disclosing organization has	as identified barriers or challenges to remove or	Changes for 2023
Does not contain data Column: Barriers or challenges to avoiding cattle products risks Description: This indicates whether the disclosing organization has reduce deforestation/forest degradation in cattle products.	as identified barriers or challenges to remove or	Changes for 2023
Does not contain data  Column: Barriers or challenges to avoiding cattle products risks  Description:  This indicates whether the disclosing organization has reduce deforestation/forest degradation in cattle product its value chain.	as identified barriers or challenges to remove or	
Does not contain data Column: Barriers or challenges to avoiding cattle products risks Description: This indicates whether the disclosing organization has reduce deforestation/forest degradation in cattle products.	as identified barriers or challenges to remove or	Changes for 2023  No change
Does not contain data  Column: Barriers or challenges to avoiding cattle products risks  Description:  This indicates whether the disclosing organization has reduce deforestation/forest degradation in cattle products risks  Logic:	as identified barriers or challenges to remove or	
Does not contain data  Column: Barriers or challenges to avoiding cattle products risks  Description:  This indicates whether the disclosing organization has reduce deforestation/forest degradation in cattle product its value chain.	as identified barriers or challenges to remove or	
Does not contain data  Column: Barriers or challenges to avoiding cattle products risks  Description:  This indicates whether the disclosing organization has reduce deforestation/forest degradation in cattle product of its value chain.  Logic:  DISPLAY "Question unanswered"	as identified barriers or challenges to remove or	
Does not contain data  Column: Barriers or challenges to avoiding cattle products risks  Description:  This indicates whether the disclosing organization has reduce deforestation/forest degradation in cattle product of its value chain.  Logic:  DISPLAY "Question unanswered"  WHERE  Overall response status ≠  Submitted	as identified barriers or challenges to remove or	
Does not contain data  Column: Barriers or challenges to avoiding cattle products risks  Description:  This indicates whether the disclosing organization has reduce deforestation/forest degradation in cattle product of its value chain.  Logic:  DISPLAY "Question unanswered"  WHERE Overall response status ≠  Submitted OR	as identified barriers or challenges to remove or	
Does not contain data  Column: Barriers or challenges to avoiding cattle products risks  Description:  This indicates whether the disclosing organization has reduce deforestation/forest degradation in cattle product of its value chain.  Logic:  DISPLAY "Question unanswered"  WHERE  Overall response status ≠  Submitted	as identified barriers or challenges to remove or	



		DISCLOSURE INSIGHT
DISPLAY "Question not applicable, due to commo	dity"	
WHERE	,	
F0.4 Row (Cattle products) Col Commodity disclo	sure ≠	
Disclosing		
DIODI AVVIIVA - II		
DISPLAY "Yes"		
WHERE at least one row		
F8.1 Col Forest risk commodity =		
(Cattle products)		
F8.1 Col Primary barrier/challenge =		
Contains data		
Contains data		
DISPLAY "No, criteria unsatisfied"		
WHERE		
F8.1 Col Forest risk commodity =		
(Cattle products)		
AND		
F8.1 Col Primary barrier/challenge=		
Does not contain data		
DISPLAY "Question unanswered"		
WHERE		
F8.1		
Does not contain data		
Column: Barriers or challenges to avoiding soy	Data Source: F8.1 & F0.4	Changes for 2023
risks		
Description:		
	has identified barriers or challenges to remove or	
	both its direct operations and other parts of its value	
chain.		
Logic:		No change



	DISCLOSURE INSIGHT
DISPLAY "Question unanswered" WHERE	
Overall response status ≠ Submitted	
OR OR	
Late Submission	
DISPLAY "Question not applicable, due to commodity"	
WHERE	
F0.4 Row (Soy) Col Commodity disclosure ≠ Disclosing	
Disclosing	
DISPLAY "Yes"	
WHERE at least one row	
F8.1 Col Forest risk commodity = (Soy)	
AND	
F8.1 Col Primary barrier/challenge =	
Contains data	
DISPLAY "No, criteria unsatisfied"	
WHERE	
F8.1 Col Forest risk commodity =	
(Soy) AND	
F8.1 Col Primary barrier/challenge=	
Does not contain data	
DISPLAY "Question unanswered"	
WHERE	
F8.1	
Does not contain data  Column: Working with timber smallholders  Data Source: F6.7 & F0.4	Changes for 2023
Description:	Onanges for 2025
	L



	DISCLOSURE INSIGHT
This indicates whether the organization is working with timber smallholders to encourage best practices which aim to reduce or remove deforestation and forest degradation.	
Logic:	No change
DISPLAY "Question unanswered" WHERE Overall response status ≠	
Submitted OR	
Late Submission	
DISPLAY "Question not applicable, minimum version"  WHERE  CRM Selected tier =  Forests - Minimum	
DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Timber products) Col Commodity disclosure ≠ Disclosing	
DISPLAY "Yes" WHERE F6.7 Row (Timber products) Col Are you working with smallholders? = Yes, working with smallholders OR Yes, working with independent smallholders OR Yes, working with scheme/plasma smallholders	
DISPLAY "No" WHERE F6.7 Row (Timber products) Col Are you working with smallholders? =	



	DISCLOSURE INSIGHT
No, not working with smallholders OR Not applicable	
DISPLAY "No, criteria unsatisfied"  WHERE  56.7 Pow (Timber products) Col Are you working with smallholders? —	
F6.7 Row (Timber products) Col Are you working with smallholders? = Does not contain data AND	
F6.7 Row (Timber products) contains data	
DISPLAY "Question unanswered" WHERE	
F6.7 Row (Timber products)=	
Does not contain data	
Column: Working with timber direct suppliers Data Source: F6.8 & F0.4	Changes for 2023
Description:	
Description:  This indicates whether the organization is working with timber direct suppliers to encourage best practices which aim to reduce or remove deforestation and forest degradation.	
This indicates whether the organization is working with timber direct suppliers to encourage best	
This indicates whether the organization is working with timber direct suppliers to encourage best practices which aim to reduce or remove deforestation and forest degradation.  Logic:	DISPLAY "Yes"
This indicates whether the organization is working with timber direct suppliers to encourage best practices which aim to reduce or remove deforestation and forest degradation.  Logic:  DISPLAY "Question unanswered"	F6.8 Question name got
This indicates whether the organization is working with timber direct suppliers to encourage best practices which aim to reduce or remove deforestation and forest degradation.  Logic:  DISPLAY "Question unanswered" WHERE	F6.8 Question name got changed and Row name got
This indicates whether the organization is working with timber direct suppliers to encourage best practices which aim to reduce or remove deforestation and forest degradation.  Logic:  DISPLAY "Question unanswered"  WHERE  Overall response status ≠	F6.8 Question name got changed and Row name got removed in 2023
This indicates whether the organization is working with timber direct suppliers to encourage best practices which aim to reduce or remove deforestation and forest degradation.  Logic:  DISPLAY "Question unanswered" WHERE	F6.8 Question name got changed and Row name got
This indicates whether the organization is working with timber direct suppliers to encourage best practices which aim to reduce or remove deforestation and forest degradation.  Logic:  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted	F6.8 Question name got changed and Row name got removed in 2023 but there is no change in the options present in this logic
This indicates whether the organization is working with timber direct suppliers to encourage best practices which aim to reduce or remove deforestation and forest degradation.  Logic:  DISPLAY "Question unanswered"  WHERE  Overall response status ≠  Submitted  OR  Late Submission	F6.8 Question name got changed and Row name got removed in 2023 but there is no change in the options present in this logic  DISPLAY "No, criteria
This indicates whether the organization is working with timber direct suppliers to encourage best practices which aim to reduce or remove deforestation and forest degradation.  Logic:  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable, due to commodity"	F6.8 Question name got changed and Row name got removed in 2023 but there is no change in the options present in this logic  DISPLAY "No, criteria unsatisfied"
This indicates whether the organization is working with timber direct suppliers to encourage best practices which aim to reduce or remove deforestation and forest degradation.  Logic:  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable, due to commodity" WHERE	F6.8 Question name got changed and Row name got removed in 2023 but there is no change in the options present in this logic  DISPLAY "No, criteria unsatisfied" F6.8 Question name got
This indicates whether the organization is working with timber direct suppliers to encourage best practices which aim to reduce or remove deforestation and forest degradation.  Logic:  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable, due to commodity"	F6.8 Question name got changed and Row name got removed in 2023 but there is no change in the options present in this logic  DISPLAY "No, criteria unsatisfied"



DISPLAY "Question not applicable" but there is no change in the WHERE options present in this logic F0.4 Col Stage of the value chain ≠ Processing OR **DISPLAY** "Question unanswered" Trading OR F6.8 Question name got Manufacturing changed and Row name got OR removed in 2023 Retailing but there is no change in the options present in this logic AND F0.4 Row (Timber products) Col Commodity disclosure = Disclosing **DISPLAY "Yes"** WHERE at least one row F6.8 Col Forest risk commodity = Timber products AND for same row F6.8 Col Are you working with direct suppliers? = Yes, working with direct suppliers DISPLAY "No" WHERE at least one row F6.8 Col Forest risk commodity = Timber products AND for same row F6.8 Col Are you working with direct suppliers? = No, not working with direct suppliers OR Not applicable DISPLAY "No, criteria unsatisfied" WHERE at least one row

F6.8 Col Forest risk commodity= Timber products

AND



	DISCLOSURE INSIGHT
F6.8 Col Are you working with direct suppliers? =	
Does not contain data	
DISPLAY "Question unanswered"	
WHERE at least one row	
F6.8 =	
Does not contain data	
Column: Working with palm oil smallholders Data Source: F6.7 & F0.4	Changes for 2023
Description:	
This indicates whether the organization is working with palm oil smallholders to encourage best practices	
which aim to reduce or remove deforestation and forest degradation.	
Logic:	No change
DICPLAY IIO continuo con occurre dil	
DISPLAY "Question unanswered" WHERE	
Overall response status ≠	
Submitted	
OR Late Submission	
Late Submission	
DISPLAY "Question not applicable, minimum version"	
WHERE	
CRM Selected tier = Forests - Minimum	
1 0163t3 - Millimitati	
DISPLAY "Question not applicable, due to commodity"	
WHERE  50.4 Pow (Polm oil) Col Commodity displacate #	
F0.4 Row (Palm oil) Col Commodity disclosure ≠ Disclosing	
DISPLAY "Yes"	
WHERE	



DISCLOSURE INSIGH
Changes for 2023
Changes for 2023
DISPLAY "Yes"
DISPLAT TES



Overall response status ≠ Submitted OR Late Submission DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Palm oil) Col Commodity disclosure ≠ Disclosing DISPLAY "Question not applicable" WHERE F0.4 Col Stage of the value chain ≠ Processing OR Trading OR Manufacturing OR Retailing AND F0.4 Row (Palm oil) Col Commodity disclosure = Disclosing DISPLAY "Yes" WHERE at least one row F6.8 Col Forest risk commodity = Palm oil AND for same row F6.8 Col Are you working with direct suppliers? =

F6.8 Question name got changed and Row name got removed in 2023 but there is no change in the options present in this logic

DISPLAY "No, criteria unsatisfied" F6.8 Question name got changed and Row name got removed in 2023 but there is no change in the options present in this logic

DISPLAY "Question unanswered" F6.8 Question name got changed and Row name got removed in 2023 but there is no change in the options present in this logic

WHERE at least one row

F6.8 Col Forest risk commodity = Palm oil

Yes, working with direct suppliers



	DISCLOSURE INSIGHT
AND for same row	
F6.8 Col Are you working with direct suppliers? =	
No, not working with direct suppliers	
OR	
Not applicable	
DICDLAY "No oritoria unactiatia d"	
DISPLAY "No, criteria unsatisfied"	
WHERE at least one row F6.8 Col Forest risk commodity= Palm oil	
AND	
F6.8 Col Are you working with direct suppliers? =	
Does not contain data	
Does not contain data	
DISPLAY "Question unanswered"	
F6.8 =	
Does not contain data	
Column: Working with cattle products smallholders Data Source: F6.7 & F0.4	Changes for 2023
Description:	
This indicates whether the organization is working with cattle product smallholders to encourage best	
practices which aim to reduce or remove deforestation and forest degradation.	
Logic:	No change
DIODI AVVIIO	
DISPLAY "Question unanswered"	
WHERE	
Overall response status ≠	
Submitted OR	
Late Submission	
DISPLAY "Question not applicable, minimum version"	
I PIOI ENTERA GAGAROTI HOLADDIRADIC. HILIHITATI VOLARII	
WHERE	



CRM Selected tier = Forests - Minimum DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Cattle products) Col Commodity disclosure ≠ Disclosing DISPLAY "Yes" WHERE F6.7 Row (Cattle products) Col Are you working with smallholders? = Yes, working with smallholders OR Yes, working with independent smallholders OR Yes, working with scheme/plasma smallholders DISPLAY "No" WHERE F6.7 Row (Cattle products) Col Are you working with smallholders? = No, not working with smallholders OR Not applicable DISPLAY "No, criteria unsatisfied" WHERE F6.7 Row (Cattle products) Col Are you working with smallholders? = Does not contain data AND F6.7 Row (Cattle products) contains data DISPLAY "Question unanswered" WHERE F6.7 Row (Cattle products) =



Dono not contain data		DISCLOSURE INSIGHT
Does not contain data  Column: Working with cattle products direct	Data Source: F6.8 & F0.4	Changes for 2022
·	Data Source: F6.8 & F0.4	Changes for 2023
suppliers		
Description:		
This indicates whether the organization is working	with cattle product direct suppliers to encourage best	
practices which aim to reduce or remove defores		
Logic:	tation and forcet degradation.	
1 29.00		DISPLAY "Yes"
DISPLAY "Question unanswered"		F6.8 Question name got
WHERE		changed and Row name got
Overall response status ≠		removed in 2023
Submitted		but there is no change in the
OR		options present in this logic
Late Submission		
		DISPLAY "No, criteria
DISPLAY "Question not applicable, due to commo	odity"	unsatisfied"
WHERE	·	F6.8 Question name got
F0.4 Row (Cattle products) Col Commodity discle	osure ≠	changed and Row name got
Disclosing		removed in 2023
		but there is no change in the
DISPLAY "Question not applicable"		options present in this logic
WHERE		
F0.4 Col Stage of the value chain ≠		
Processing		DISPLAY "Question
OR		unanswered"
Trading		F6.8 Question name got
OR		changed and Row name got
Manufacturing		removed in 2023
OR		but there is no change in the
Retailing		options present in this logic
AND		
F0.4 Row (Cattle products) Col Commodity disclo	osure =	
Disclosing		



	DISCLOSURE INSIGHT
DISPLAY "Yes" WHERE at least one row	
F6.8 Col Forest risk commodity = Cattle products	
AND for same row F6.8 Col Are you working with direct suppliers? =	
Yes, working with direct suppliers	
DISPLAY "No"	
WHERE at least one row	
F6.8 Col Forest risk commodity = Cattle products  AND for same row	
F6.8 Col Are you working with direct suppliers? =	
No, not working with direct suppliers	
OR Not applicable	
Not applicable	
DISPLAY "No, criteria unsatisfied"	
WHERE at least one row F6.8 Col Forest risk commodity= Cattle products	
AND	
F6.8 Col Are you working with direct suppliers? =	
Does not contain data	
DISPLAY "Question unanswered"	
F6.8 =	
Does not contain data	
Column: Working with soy smallholders Data Source: F6.7 & F0.4	Changes for 2023
Description:	
This indicates whether the organization is working with soy smallholders to encourage best practices which aim to reduce or remove deforestation and forest degradation.	
Logic:	No change



DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Forests - Minimum DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Soy) Col Commodity disclosure ≠ Disclosing DISPLAY "Yes" WHERE F6.7 Row (Soy) Col Are you working with smallholders? = Yes, working with smallholders OR Yes, working with independent smallholders OR Yes, working with scheme/plasma smallholders DISPLAY "No" WHERE F6.7 Row (Soy) Col Are you working with smallholders? = No, not working with smallholders OR Not applicable



	DISCLOSURE INSIGHT
DISPLAY "No, criteria unsatisfied"	
WHERE	
F6.7 Row (Soy) Col Are you working with smallholders? =	
Does not contain data	
AND	
F6.7 Row (Soy) contains data	
DISPLAY "Question unanswered"	
WHERE	
F6.7 Row (Soy)=	
Does not contain data	
Column: Working with soy direct suppliers Data Source: F6.8 & F0.4	Changes for 2023
Description:	
This indicates whether the organization is working with soy direct suppliers to encourage best practices	
which aim to reduce or remove deforestation and forest degradation.	
Logic:	
	DISPLAY "Yes"
DISPLAY "Question unanswered"	F6.8 Question name got
WHERE	changed and Row name got
Overall response status ≠	removed in 2023
Submitted	but there is no change in the
OR	options present in this logic
Late Submission	
	DISPLAY "No, criteria
DISPLAY "Question not applicable, due to commodity"	unsatisfied"
WHERE	F6.8 Question name got
F0.4 Row (Soy) Col Commodity disclosure ≠	changed and Row name got
Disclosing	removed in 2023
	but there is no change in the
DISPLAY "Question not applicable"	options present in this logic
WHERE	
F0.4 Col Stage of the value chain ≠	
Processing	



OR Trading OR Manufacturing OR Retailing **AND** Disclosing DISPLAY "Yes"

nufacturing

AND F0.4 Row (Soy) Col Commodity disclosure =

F0.4 Row (Soy) Col Commodity disclosure = Disclosing

WHERE at least one row
F6.8 Col Forest risk commodity = Soy
AND for same row
F6.8 Col Are you working with direct suppliers? =
Yes, working with direct suppliers

DISPLAY "No"

WHERE at least one row
F6.8 Col Forest risk commodity = Soy
AND for same row
F6.8 Col Are you working with direct suppliers? =
No, not working with direct suppliers
OR
Not applicable

DISPLAY "No, criteria unsatisfied"
WHERE at least one row
F6.8 Col Forest risk commodity= Soy
AND
F6.8 Col Are you working with direct suppliers? =
Does not contain data

DISPLAY "Question unanswered" F6.8 Question name got changed and Row name got removed in 2023 but there is no change in the options present in this logic



		DISCLOSURE INSIGHT
DISPLAY "Question unanswered"		
F6.8= Does not contain data		
Column: Member associated impact on deforestation and forest degradation	Data Source: SF2.2a & SF2.2	Changes for 2023
Description:		
	the CDP supply chain member have prompted the evel action to reduce or remove deforestation/forest	
Logic:		No change
DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission		
DISPLAY "Question not applicable" WHERE SF2.2 ≠ Yes		
DISPLAY "Yes" WHERE at least one row SF2.2a Col Requesting member = <specific member=""> AND for same row SF2.2a Col Category of project =</specific>		



Contains data OR SF2.2a Col Type of project = Contains data OR SF2.2a Col Description of the project/initiative= Contains data OR SF2.2a Col Give an indication of the metric of success for the initiative = Contains data DISPLAY "No, criteria unsatisfied" WHERE all row where SF2.2a Col Requesting member = <specific member> AND SF2.2a Col Category of project = Does not contains data OR SF2.2a Col Type of project = Does not contains data OR SF2.2a Col Description of the project/initiative= Does not contains data OR SF2.2a Col Give an indication of the metric of success for the initiative = Does not contains data AND SF2.2a Contains data DISPLAY "Question unanswered" WHERE SF2.2a =



Does not contain data		DISCLOSURE INSIGHT
Column: Collaborative opportunities	Data Source: SF2.1	Changes for 2023
Description:	Data Godi Go. Gi 2.1	Shanges for 2020
Bescription.		
This indicates whether the responding orga	nization has identified collaborative opportunities with the	
	-related risks and impacts and/or to realize opportunities that	
would benefit both the responding organiza	tion and the member.	
Logic:		No change
DISPLAY "Question unanswered"		
WHERE		
Overall response status ≠		
Submitted OR		
Late Submission		
Late Submission		
DISPLAY "Yes"		
WHERE at least one row		
SF2.1 Col Requesting member =		
<specific member=""></specific>		
AND for same row		
SF2.1 Col Commodity related to the project	=	
Contains data		
OR		
SF2.1 Col Category of project = Contains data		
OR		
SF2.1 Col Type of project =		
Contains data		
OR		
SF2.1 Col Details of project =		
Contains data		
DISPLAY "No, criteria unsatisfied"		



	DISCLOSURE INSIGHT
WHERE all row where	
SF2.1 Col Requesting member =	
<specific member=""></specific>	
AND for same row	
SF2.1 Col Commodity related to the project =	
Does not contains data	
OR	
SF2.1 Col Category of project =	
Does not contains data	
OR	
SF2.1 Col Type of project =	
Does not contains data	
AND	
SF2.1 Col Details of project =	
Does not contains data	
DISPLAY "Question unanswered"	
WHERE	
SF2.1 =	
Does not contain data	
Column: Verification of any forests information Data Source: F7.1	Changes for 2023
Description:	Ĭ.
This indicates whather reason and in a crossing tions currently verify the data and/or information displaced in	
This indicates whether responding organizations currently verify the data and/or information disclosed in	
their responses. Such verification provides assurance to the credibility/quality of the information provided	
and ensures it meets the expectations of data users.	I No. 1
Logic:	No change
DISPLAY "Question unanswered"	
WHERE	
Overall response status ≠	
Submitted	
OR	
Late Submission	



	DISCESSORE I	1101011
DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Forests - Minimum		
DISPLAY selection in F7.1		
Yes		
OR		
In progress		
OR		
No, but we are actively considering verifying in the next two years  OR		
No, we are waiting for more mature verification standards/processes		
OR		
No, we do not verify any forests-related information reported in our CDP disclosure, and there are no		
plans to do so		
DISPLAY "Question unanswered"		
WHERE		
F7.1 =		
Does not contain data		

## **Score - Forests**

Column	Data Source	Logic
Timber Score		Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be



		DISCLOSURE INSIGHT
		released before the Score release date indicated in
		CRM>Questionnaires>Score>Score release date
Palm oil Score	DW Score Database	Display Value. Supply Chain dashboard privacy field
		turned on under invitations, AND scores cannot be
		released before the Score release date indicated in
		CRM>Questionnaires>Score>Score release date
Cattle products Score	DW Score Database	Display Value. Supply Chain dashboard privacy field
		turned on under invitations, AND scores cannot be
		released before the Score release date indicated in
		CRM>Questionnaires>Score>Score release date
Soy Score	DW Score Database	Display Value. Supply Chain dashboard privacy field
		turned on under invitations, AND scores cannot be
		released before the Score release date indicated in
		CRM>Questionnaires>Score>Score release date
Timber Products Score Breakdown: Land	DW Score Database	Display Value. Supply Chain dashboard privacy field
based metrics		turned on under invitations, AND scores cannot be
		released before the Score release date indicated in
		CRM>Questionnaires>Score>Score release date
Palm Oil Score Breakdown: Land based	DW Score Database	Display Value. Supply Chain dashboard privacy field
metrics		turned on under invitations, AND scores cannot be
		released before the Score release date indicated in
		CRM>Questionnaires>Score>Score release date
Cattle Products Score Breakdown: Land based	DW Score Database	Display Value. Supply Chain dashboard privacy field
metrics		turned on under invitations, AND scores cannot be
		released before the Score release date indicated in
		CRM>Questionnaires>Score>Score release date



		DISCLOSURE INSIGHT
Soy Score Breakdown: Land based metrics	DW Score Database	Display Value. Supply Chain dashboard privacy field
		turned on under invitations, AND scores cannot be
		released before the Score release date indicated in
		CRM>Questionnaires>Score>Score release date
Timber Products Score Breakdown:	DW Score Database	Display Value. Supply Chain dashboard privacy field
Consumption and production data		turned on under invitations, AND scores cannot be
		released before the Score release date indicated in
		CRM>Questionnaires>Score>Score release date
Palm Oil Score Breakdown: Consumption and	DW Score Database	Display Value. Supply Chain dashboard privacy field
production data		turned on under invitations, AND scores cannot be
		released before the Score release date indicated in
		CRM>Questionnaires>Score>Score release date
Cattle Products Score Breakdown:	DW Score Database	Display Value. Supply Chain dashboard privacy field
Consumption and production data		turned on under invitations, AND scores cannot be
		released before the Score release date indicated in
		CRM>Questionnaires>Score>Score release date
Soy Score Breakdown: Consumption and	DW Score Database	Display Value. Supply Chain dashboard privacy field
production data		turned on under invitations, AND scores cannot be
		released before the Score release date indicated in
		CRM>Questionnaires>Score>Score release date
Timber Products Score Breakdown: Forest risk	DW Score Database	Display Value. Supply Chain dashboard privacy field
and impact assessment		turned on under invitations, AND scores cannot be
		released before the Score release date indicated in
		CRM>Questionnaires>Score>Score release date
Palm Oil Score Breakdown: Forest risk and	DW Score Database	Display Value. Supply Chain dashboard privacy field
impact assessment		turned on under invitations, AND scores cannot be
		released before the Score release date indicated in
		CRM>Questionnaires>Score>Score release date
		ı



		DISCLOSURE INSIGHT
Cattle Products Score Breakdown: Forest risk	DW Score Database	Display Value. Supply Chain dashboard privacy field
and impact assessment		turned on under invitations, AND scores cannot be
		released before the Score release date indicated in
		CRM>Questionnaires>Score>Score release date
Soy Score Breakdown: Forest risk and impact	DW Score Database	Display Value. Supply Chain dashboard privacy field
assessment		turned on under invitations, AND scores cannot be
		released before the Score release date indicated in
		CRM>Questionnaires>Score>Score release date
Timber Products Score Breakdown: Forest	DW Score Database	Display Value. Supply Chain dashboard privacy field
related risk exposure		turned on under invitations, AND scores cannot be
		released before the Score release date indicated in
		CRM>Questionnaires>Score>Score release date
Palm Oil Score Breakdown: Forest related risk	DW Score Database	Display Value. Supply Chain dashboard privacy field
exposure		turned on under invitations, AND scores cannot be
		released before the Score release date indicated in
		CRM>Questionnaires>Score>Score release date
Cattle Products Score Breakdown: Forest	DW Score Database	Display Value. Supply Chain dashboard privacy field
related risk exposure		turned on under invitations, AND scores cannot be
		released before the Score release date indicated in
		CRM>Questionnaires>Score>Score release date
Soy Score Breakdown: Forest related risk	DW Score Database	Display Value. Supply Chain dashboard privacy field
exposure		turned on under invitations, AND scores cannot be
		released before the Score release date indicated in
		CRM>Questionnaires>Score>Score release date
Timber Products Breakdown: Forest related	DW Score Database	Display Value. Supply Chain dashboard privacy field
opportunities		turned on under invitations, AND scores cannot be
		released before the Score release date indicated in
		CRM>Questionnaires>Score>Score release date
		· ·



Palm Oil Score Breakdown: Forest related	DW Score Database	Display Value. Supply Chain dashboard privacy field
opportunities		turned on under invitations, AND scores cannot be
		released before the Score release date indicated in
		CRM>Questionnaires>Score>Score release date
	DW Score Database	Display Value. Supply Chain dashboard privacy field
related opportunities		turned on under invitations, AND scores cannot be
		released before the Score release date indicated in
		CRM>Questionnaires>Score>Score release date
Soy Score Breakdown: Forest related	DW Score Database	Display Value. Supply Chain dashboard privacy field
opportunities		turned on under invitations, AND scores cannot be
		released before the Score release date indicated in
		CRM>Questionnaires>Score>Score release date
Timber Products Score Breakdown: Policy and	DW Score Database	Display Value. Supply Chain dashboard privacy field
commitments		turned on under invitations, AND scores cannot be
		released before the Score release date indicated in
		CRM>Questionnaires>Score>Score release date
	DW Score Database	Display Value. Supply Chain dashboard privacy field
commitments		turned on under invitations, AND scores cannot be
		released before the Score release date indicated in
		CRM>Questionnaires>Score>Score release date
	DW Score Database	Display Value. Supply Chain dashboard privacy field
commitments		turned on under invitations, AND scores cannot be
		released before the Score release date indicated in
		CRM>Questionnaires>Score>Score release date
Soy Score Breakdown: Policy and	DW Score Database	Display Value. Supply Chain dashboard privacy field
commitments		turned on under invitations, AND scores cannot be
		released before the Score release date indicated in
		CRM>Questionnaires>Score>Score release date



		DISCLOSURE INSIGHT
Timber Products Score Breakdown:	DW Score Database	Display Value. Supply Chain dashboard privacy field
Governance		turned on under invitations, AND scores cannot be
		released before the Score release date indicated in
		CRM>Questionnaires>Score>Score release date
Palm Oil Score Breakdown: Governance	DW Score Database	Display Value. Supply Chain dashboard privacy field
		turned on under invitations, AND scores cannot be
		released before the Score release date indicated in
		CRM>Questionnaires>Score>Score release date
Cattle Products Score Breakdown:	DW Score Database	Display Value. Supply Chain dashboard privacy field
Governance		turned on under invitations, AND scores cannot be
		released before the Score release date indicated in
		CRM>Questionnaires>Score>Score release date
Soy Score Breakdown: Governance	DW Score Database	Display Value. Supply Chain dashboard privacy field
		turned on under invitations, AND scores cannot be
		released before the Score release date indicated in
		CRM>Questionnaires>Score>Score release date
Timber Products Score Breakdown: Targets	DW Score Database	Display Value. Supply Chain dashboard privacy field
		turned on under invitations, AND scores cannot be
		released before the Score release date indicated in
		CRM>Questionnaires>Score>Score release date
Palm Oil Score Breakdown: Targets	DW Score Database	Display Value. Supply Chain dashboard privacy field
		turned on under invitations, AND scores cannot be
		released before the Score release date indicated in
		CRM>Questionnaires>Score>Score release date
Cattle Products Score Breakdown: Targets	DW Score Database	Display Value. Supply Chain dashboard privacy field
		turned on under invitations, AND scores cannot be
		released before the Score release date indicated in
		CRM>Questionnaires>Score>Score release date



Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date	DISCLOSURE INSIG			
released before the Score release date indicated in CRMS-Questionnaires>Score-Score release date  Timber Products Score Breakdown:  DW Score Database  Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRMS-Questionnaires>Score-Score release date  Palm Oil Score Breakdown: Traceability  DW Score Database  Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRMS-Questionnaires>Score-Score release date  Cattle Products Score Breakdown: Traceability  DW Score Database  Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRMS-Questionnaires>Score-Score release date  Soy Score Breakdown: Traceability  DW Score Database  Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRMS-Questionnaires>Score-Score release date  Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date  Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRMS-Questionnaires>Score-Score release date  Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRMS-Questionnaires>Score-Score release date  Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRMS-Questionnaires>Score-Score release date i	Soy Score Breakdown: Targets	DW Score Database	Display Value. Supply Chain dashboard privacy field	
CRM>Questionnaires>Score>Score release date  Timber Products Score Breakdown:  Traceability  DW Score Database  Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date  Palm Oil Score Breakdown: Traceability  DW Score Database  Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date  Cattle Products Score Breakdown: Traceability  DW Score Database  Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date  Soy Score Breakdown: Traceability  DW Score Database  Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date  Timber Products Score Breakdown:  DW Score Database  DW Score Database  Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date  Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date  Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date indicated in CRM>Questionnaires>Score>Score>Score release date indicated in CRM>Questionnaires>Score>Score>Score release			turned on under invitations, AND scores cannot be	
Timber Products Score Breakdown:  Traceability  DW Score Database  Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date  Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date  Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date  Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date  Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date  Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date  Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date indicated in CRM>Questionnaires>Score>Score>Score release date indicated in CRM>Questionnaires>Score>Score>Score release date indicated in CRM>Questionnaires>Score>Score>Score release date			released before the Score release date indicated in	
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CRM>Questionnaires>Score>Score release date  Palm Oil Score Breakdown: Traceability  DW Score Database  Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date  Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date  DW Score Database  DW Score Database  Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date  Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date  DW Score Database  DW Score Database  DW Score Database  DW Score Database  Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date  Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date  Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date  Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date	Traceability		turned on under invitations, AND scores cannot be	
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		released before the Score release date indicated in
		CRM>Questionnaires>Score>Score release date



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Column: % withdrawn from stressed areas	DISCLOSURE INSIGHT
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Column: Currency	Data Source: W0.4		Changes for 2023
Description:			
Currency used for financial disclosure through	out climate change questionn	aire response.	
Logic:			No changes
DISPLAY "Question unanswered"			
WHERE			
Overall response status ≠ Submitted			
OR			
Late Submission			
DISPLAY value in			
W0.4			
WHERE			
W0.4 =			
Contains data			
DISPLAY Question unanswered			
WHERE			
W0.4 =			
Does not contain data			
Column: Revenue	Data Source: SW0.1 Ur	it: USD (\$)	Changes for 2023
Description:			
This indicates the organization's reported annual	ual revenue in USD (\$).		N. I
Logic:			No changes
DISPLAY "Question unanswered"			Currency conversion values can be
WHERE			found here.
Overall response status ≠			Todala <u>Horo</u> .
Submitted			



	DISCLOSURE INSIGHT
OR	
Late Submission	
DICDI AVVirgino in	
DISPLAY value in	
SW0.1	
WHERE	
SW0.1 =	
Contains Data	
DISPLAY Question unanswered	
WHERE	
SW0.1 =	
Does not contain data	
Column: Board level oversight Data Source: W6.2	Changes for 2023
Description:	
This indicates if the organization has board-level oversight on water-related issues.	
Logic:	No changes
DISPLAY "Question unanswered"	
WHERE	
Overall response status ≠	
Submitted	
OR	
Late Submission	
Late Submission	
DISPLAY "Yes"	
WHERE	
W6.2 =	
Yes	
DIODI AVA "AL "	
DISPLAY "No"	
WHERE	
W6.2 =	



		DISCLOSURE INSIGHT
No		
DISPLAY "Unanswered" if		
W6.2 =		
Does not contain data		
Column: Highest level water management	Data Source: W6.2a and W6.3	Changes for 2023
stated		
Description:		
This indicates the highest-level position accou	ntable for water-related issues within the	
organization.	Trable for water related looded within the	
Logic:		
		DISPLAY "C-Suite"
DISPLAY "Question unanswered"		W6.2a Column name modified
WHERE		2022= W6.2a Col Position of Individual
Overall response status ≠		2023= W6.2a Col Position of individual or
Submitted		committee
OR		New options added in W6.2a:
Late Submission		Chief Government Relations Officer
		(CGRO)
DISPLAY "Question not applicable, minimum version"		Chief Technology Officer (CTO)
WHERE		General Counsel
CRM Selected tier =		
Water Security - Minimum		New options added in W6.3:
		Chief Government Relations Officer
DISPLAY "Question not applicable"		(CGRO)
WHERE		Chief Technology Officer (CTO)
WileNE   W6.2 ≠		General Counsel
Yes		Contra Counted
AND		Option name modified:
W6.3 contains no data		2022: Environmental health and safety
110 Gala		manager
DISPLAY "C-Suite"		2023: Environmental, health and safety
WHERE		manager
VVI ILIXL		папауст



W6.2a Col Position of individual or committee = Board Chair OR Director on board OR Chief Executive Officer (CEO) OR Chief Financial Officer (CFO) OR Chief Operating Officer (COO) OR Chief Procurement Officer (CPO) OR Chief Risk Officer (CRO) OR Chief Risk Officer (CRO) OR Chief Sustainability Officer (CSO) OR ORHor C-Suite Officer OR President OR President OR Doard-level committee OR Other, please specify Chief Government Relations Officer (CRO) Chief Technology Officer (CTO) General Counsel  USPLAY "C-Suite" WHERE W6.3 Col Name of the position(s) and/or committee(s) = Chief Executive Officer (CEO) OR Chief Financial Officer (CEO) OR Chief Financial Officer (CFO)		DISCLOSURE INSIGHT
OR Director on board OR Chief Executive Officer (CEO) OR Chief Financial Officer (CFO) OR Chief Procurement Officer (COO) OR Chief Procurement Officer (CPO) OR Chief Risk Officer (CRO) OR Chief Sustainability Officer (CSO) OR Other C-Suite Officer OR Other C-Suite Officer OR Other C-Suite Officer OR Other, please specify Chief Government Relations Officer (CGRO) Chief Technology Officer (CTO) General Counsel  DISPLAY "C-Suite" WHERE WHERE WHESE WG.3 COI Name of the position(s) and/or committee(s) = Chief Executive Officer (CEO) OR Chief Financial Officer (CFO)	W6.2a Col Position of individual or committee =	
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Chief Executive Officer (CEO) OR Chief Financial Officer (CFO) OR Chief Operating Officer (COO) OR Chief Procurement Officer (CPO) OR Chief Procurement Officer (CPO) OR Chief Risk Officer (CRO) OR Chief Sustainability Officer (CSO) OR Other C-Suite Officer OR President OR Board-level committee OR Other, please specify Chief Government Relations Officer (CGRO) Chief Technology Officer (CTO) General Counsel  DISPLAY "C-Suite" WHERE WHERE WHERE WHG. 3 Col Name of the position(s) and/or committee(s) = Chief Executive Officer (CEO) OR Chief Financial Officer (CFO)		
CR Chief Financial Officer (CFO) OR Chief Operating Officer (COO) OR Chief Procurement Officer (CPO) OR Chief Risk Officer (CRO) OR Chief Risk Officer (CRO) OR Chief Sustainability Officer (CSO) OR Chief Sustainability Officer (CSO) OR Other C-Suite Officer OR President OR Board-level committee OR Other, please specify Chief Government Relations Officer (CGRO) Chief Technology Officer (CTO) General Counsel  DISPLAY "C-Suite" WHERE W6.3 Col Name of the position(s) and/or committee(s) = Chief Executive Officer (CEO) OR Chief Financial Officer (CFO)	Director on board OR	
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Other, please specify Chief Government Relations Officer (CGRO) Chief Technology Officer (CTO) General Counsel  DISPLAY "C-Suite" WHERE W6.3 Col Name of the position(s) and/or committee(s) = Chief Executive Officer (CEO) OR Chief Financial Officer (CFO)		
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Chief Technology Officer (CTO) General Counsel  DISPLAY "C-Suite" WHERE W6.3 Col Name of the position(s) and/or committee(s) = Chief Executive Officer (CEO) OR Chief Financial Officer (CFO)		
General Counsel  DISPLAY "C-Suite"  WHERE  W6.3 Col Name of the position(s) and/or committee(s) =  Chief Executive Officer (CEO)  OR  Chief Financial Officer (CFO)		
DISPLAY "C-Suite" WHERE W6.3 Col Name of the position(s) and/or committee(s) = Chief Executive Officer (CEO) OR Chief Financial Officer (CFO)		
WHERE W6.3 Col Name of the position(s) and/or committee(s) = Chief Executive Officer (CEO) OR Chief Financial Officer (CFO)	General Counsel	
WHERE W6.3 Col Name of the position(s) and/or committee(s) = Chief Executive Officer (CEO) OR Chief Financial Officer (CFO)	DISDLAV "C_Suita"	
W6.3 Col Name of the position(s) and/or committee(s) = Chief Executive Officer (CEO) OR Chief Financial Officer (CFO)		
Chief Executive Officer (CEO) OR Chief Financial Officer (CFO)		
OR Chief Financial Officer (CFO)		
Chief Financial Officer (CFO)		
	\	



Chief Operating Officer (COO) OR Chief Procurement Officer (CPO) Chief Risk Officer (CRO) OR Chief Sustainability Officer (CSO) OR Other C-Suite Officer, please specify OR President DISPLAY "Committee" WHERE W6.3 Col Name of the position(s) and/or committee(s) = Risk committee OR Sustainability committee OR Safety, Health, Environment and Quality committee OR Corporate responsibility committee OR Other committee, please specify Chief Government Relations Officer (CGRO) Chief Technology Officer (CTO) General Counsel **DISPLAY** "Management Level" WHERE W6.3 Col Name of the position(s) and/or committee(s) = Business unit manager OR Energy manager OR Environmental, health and safety manager OR



Environment/Sustainability manager OR Facilities manager OR Process operation manager OR Procurement manager OR Public affairs manager OR Risk manager DISPLAY "Other" WHERE W6.3 Col Name of the position(s) and/or committee(s) = Other, please specify DISPLAY "None" WHERE W6.3 Col Name of the position(s) and/or committee(s) = There is currently no management-level responsibility for water-related issues DISPLAY "Criteria unsatisfied" WHERE W6.2a Col Position of individual or committee = Does not contain data AND W6.2a contains data AND W6.3 Col Name of the position(s) and/or committee(s) = Does not contain data AND W6.3 contains data



		DISCLOSURE INSIGHT
Column: Sign Off	Data Source: W11.1	Changes for 2023
Description:		
to investors and customers that responsibility is contained therein.	ved) the CDP response. This information signals being taken for the response and the information	
Logic:		Column W10.1 <b>moved</b> to W11.1
DISPLAY "Question unanswered" WHERE		Coldmin vv 10.1 moved to vv 11.1
Overall response status ≠ Submitted		
OR Late Submission		
Late Submission		
DISPLAY Board chair		
WHERE W11.1 Col Corresponding job category =		
Board chair		
DISPLAY Board/Executive board WHERE		
W11.1 Col Corresponding job category = Board/Executive board		
DISPLAY Director on board WHERE		
W11.1 Col Corresponding job category =		
Director on board		
DISPLAY Chief Executive Officer (CEO) WHERE		



W10.1 Col Corresponding job category = Chief Executive Officer (CEO) DISPLAY Chief Financial Officer (CFO) WHERE W11.1 Col Corresponding job category = Chief Financial Officer (CFO) DISPLAY Chief Operating Officer (COO) WHERE W10.1 Col Corresponding job category = Chief Operating Officer (COO) DISPLAY Chief Procurement Officer (CPO) WHERE W11.1 Col Corresponding job category = Chief Procurement Officer (CPO) DISPLAY Chief Risk Officer (CRO) WHERE W10.1 Col Corresponding job category = Chief Risk Officer (CRO) DISPLAY Chief Sustainability Officer (CSO) WHERE W11.1 Col Corresponding job category = Chief Sustainability Officer (CSO) **DISPLAY Other C-Suite Officer** WHERE W11.1 Col Corresponding job category = Other C-Suite Officer **DISPLAY President** 



WHERE W11.1 Col Corresponding job category = President **DISPLAY Business unit manager** WHERE W11.1 Col Corresponding job category = Business unit manager DISPLAY EHS manager WHERE W11.1 Col Corresponding job category = EHS manager **DISPLAY Energy manager** WHERE W11.1 Col Corresponding job category = Energy manager DISPLAY Environment/Sustainability manager WHERE W11.1 Col Corresponding job category = Environment/Sustainability manager **DISPLAY Facilities manager** WHERE W11.1 Col Corresponding job category = Facilities manager **DISPLAY Process operation manager** WHERE W11.1 Col Corresponding job category = Process operation manager



		DISCLOSURE INSIGH
DISPLAY Procurement manager WHERE W11.1 Col Corresponding job category = Procurement manager		
DISPLAY Public affairs manager WHERE W11.1 Col Corresponding job category = Public affairs manager		
DISPLAY Risk manager WHERE W11.1 Col Corresponding job category = Risk manager		
DISPLAY Other, please specify WHERE W11.1 Col Corresponding job category = Other, please specify		
DISPLAY Question unanswered WHERE W11.1 Col Corresponding job category = Does not contain data		
Column: Integrated water into long-term business objectives	Data Source: W7.1	Changes for 2023
strategic level.	closing organization's business strategy. This nsidered and acted upon water-related issues at a	
Logic:		No changes



DISPLAY "Question unanswered"

WHERE

Overall response status ≠

Submitted

OR

Late Submission

DISPLAY Yes, water-related issues are integrated

WHERE

W7.1 Row Long-term business objectives Col Are water-related issues integrated? = Yes, water-related issues are integrated

DISPLAY No, water-related issues were reviewed but not considered as strategically relevant/significant

WHERE

W7.1 Row Long-term business objectives Col Are water-related issues integrated? = No, water-related issues were reviewed but not considered as strategically relevant/significant

DISPLAY No, water-related issues not yet reviewed, but there are plans to do so in the next two years

WHERE

W7.1 Row Long-term business objectives Col Are water-related issues integrated? = No, water-related issues not yet reviewed, but there are plans to do so in the next two years

DISPLAY No, water-related issues were not reviewed and there are no plans to do so WHERE

W7.1 Row Long-term business objectives Col Are water-related issues integrated? = No, water-related issues were not reviewed and there are no plans to do so

**DISPLAY Question unanswered** 

WHERE

W7.1 Row Long-term business objectives Col Are water-related issues integrated? = Does not contain data



		DISCLOSURE INSIGHT
Column: Water-related targets or goals	Data Source: W8.1, W8.1b	Changes for 2023
Description:		
water. This demonstrates the level of ambition		
organization returns a positive response to e	ither a target or goal related to water.	
Logic:  DISPLAY "Question unanswered"  WHERE  Overall response status ≠		DISPLAY Yes: 2022= W8.1 Col Level for target 2023= W8.1 Modified question
Submitted		New option: Yes
OR		· ·
Late Submission		DISPLAY No: 2022= W8.1 Col Level for target 2023= W8.1
DISPLAY Yes WHERE W8.1 = Yes		Modified question New option: No, but we plan to within the next two years No, and we do not plan to within the next two years
DISPLAY No WHERE W8.1 = No, but we plan to within the next two years OR		DISPLAY "No, criteria unsatisfied": W8.1 moved to W8.1b. Column name changed: 2022: Levels for targets and/or goals 2023: Target coverage
No, and we do not plan to within the next two	o years	DISPLAY "Question unanswered": W8.1 moved to W8.1b.
DISPLAY "No, criteria unsatisfied"		



	DISCLOSURE INSIGHT
WHERE	
W8.1b_Col_(Target coverage) =	
Does not contain data	
AND	
W8.1b contains data	
DISPLAY "Question unanswered"	
WHERE	
W8.1b	
Does not contain data	
Column: Structured water-related target or goal Data Source: W8.1 and W8.1b	Changes for 2023
Description:	
This indicates whether the disclosing organization has reported any target with a defined level	
(e.g. company-wide or basin), quantified metric (e.g. % reduction in total water consumption),	
and a target end year, or if the organization has a water-related goal with a defined level (e.g.	
company-wide or basin) and end year.	
Logic:	
Logio.	DISPLAY "Question not applicable":
DISPLAY "Question unanswered"	Column deleted
WHERE	Options modified
	Options modified
Overall response status ≠ Submitted	DISPLAY "Yes":
OR	W8.1a moved to W8.1b
Late Submission	Column name changed:
	2022: Level
DISPLAY "Question not applicable"	2023: Target Coverage
WHERE	W8.1b column added:
W8.1_≠	Target year figure
Yes	Base Year
	Target status in reporting year
	DISPLAY "No, criteria unsatisfied":



DISPLAY "Yes" W8.1a moved to W8.1b WHERE for a single row Column name changed: W8.1b\_Col(Target Coverage) = 2022: Level 2023: Target Coverage Contains data AND W8.1b column added: W8.1b Col(Quantitative metric) = Target year figure Contains data Base Year AND Target status in reporting year W8.1b\_Col(Target year) = Contains data AND W8.1b\_Col(Target year figure)= Contains data AND W8.1b Col(Base Year)= Contains data AND W8.1b\_Col(Target status in reporting year)= New Underway Revised Replaced Achieved DISPLAY "No, criteria unsatisfied" WHERE for a single row W8.1b Col(Target Coverage) = Does not contains data AND W8.1b\_Col(Quantitative metric) = Does not contains data AND W8.1b\_Col(Target year) =



		DISCLOSURE INSIGHT
Does not contains data		
AND		
W8.1b_Col(Target year figure)=		
Does not contains data		
AND		
W8.1b_Col(Base Year)=		
Does not contains data		
AND		
W8.1b Col(Target status in reporting year) ≠		
New		
Underway		
Revised		
Replaced		
Achieved		
AND		
WHERE		
W8.1b =		
Contains data		
Oortains data		
DISPLAY "Question unanswered"		
WHERE		
W8.1b =		
Does not contain data		
Does not contain data		
Column: Reports a basin-level water related	Data Source: W8.1a and W8.1b	Changes for 2023
target or goal	Data Sourso. Wo. Ta and Wo. 15	Changes for 2020
Description:		
Description:		
This indicates whether the disclosing organization	has reported any target or goal that is defined	
at a basin-level.	That reported any target of goal that is defined	
Logic:		
Logio.		DISPLAY "Question not applicable"
DISPLAY "Question unanswered"		Deleted questions.
WHERE		Deleted questions.
VVIILIXL		



W8.1 Col (Monitoring at corporate level) Overall response status ≠ Submitted is deleted OR Deleted question. Late Submission W8.1a Col (Level) is deleted Deleted question. W8.1b Col (End Year) is deleted DISPLAY "Question not applicable" WHERE W8.1a Col (Quantitative Metric) and Col W8.1 ≠ (Target Year) moved to W8.1b Yes DISPLAY "Yes": DISPLAY "Yes" W8.1a moved to W8.1b WHERE for a single row Column name changed: W8.1b\_Col(Target Coverage) = 2022: Level Basin Level 2023: Target Coverage W8.1b column added: AND W8.1b Col(Quantitative metric) = Target year figure Contains data Base Year Target status in reporting year AND W8.1b Col(Target year) = Contains data DISPLAY "No. criteria unsatisfied": W8.1a moved to W8.1b AND Column name changed: W8.1b\_Col(Target year figure)= Contains data 2022: Level 2023: Target Coverage AND W8.1b column added: W8.1b\_Col(Base Year)= Contains data Target year figure AND Base Year W8.1b Col(Target status in reporting year)= Target status in reporting year New Underway

Revised Replaced Achieved



DISPLAY "No, criteria unsatisfied" WHERE for a single row W8.1b Col(Target Coverage) ≠ Basin Level AND W8.1b\_Col(Quantitative metric) = Does not contains data AND W8.1b\_Col(Target year) = Does not contains data AND W8.1b\_Col(Target year figure)= Does not contains data AND W8.1b\_Col(Base Year)= Does not contains data AND W8.1b Col(Target status in reporting year) ≠ New Underway Revised Replaced Achieved AND WHERE W8.1b =Contains data DISPLAY "Question unanswered" WHERE W8.1b =Does not contain data



		DISCLOSURE INSIGNI
Column: Reports progress towards a structured	Data Source: W8.1a and W8.1b	Changes for 2023
water related target or goal		
Description:		
This indicates whether the organization has repo	rted any progress towards a structured goal or	
target.		
Logic:		
		DISPLAY "Question not applicable"
DISPLAY "Question unanswered"		Deleted questions.
WHERE		W8.1 Col (Monitoring at corporate level)
Overall response status ≠		is deleted
Submitted		Deleted question.
OR		W8.1a Col (Level) is deleted
Late Submission		Deleted question.
		W8.1b Col (End Year) is deleted
DISPLAY "Question not applicable"		W8.1a Col (Quantitative Metric) and Col
WHERE		(Target Year) moved to W8.1b
W8.1_≠		
Yes		DISPLAY "Yes":
		W8.1a moved to W8.1b
DISPLAY "Yes"		Column name changed:
WHERE for a single row		2022: Level
W8.1b_Col(Target coverage) =		2023: Target Coverage
Contains data		W8.1b column added:
AND		Target year figure
W8.1b_Col(Quantitative metric) =		Base Year
Contains data		Target status in reporting year
AND		
W8.1b_Col(Target year) =		DISPLAY "No, criteria unsatisfied":
Contains data		W8.1a moved to W8.1b
AND		Column name changed:
W8.1b_Col(% of target achieved relative to base	e year) =	2022: Level
Contains data		2023: Target Coverage
W8.1b_Col(Target year figure)=		W8.1b column added:



	DISCLOSURE INSIGHT
Contains data	Target year figure
AND	Base Year
W8.1b_Col(Base Year)=	Target status in reporting year
Contains data	
AND	
W8.1b_Col(Target status in reporting year)=	
New	
Underway	
Revised	
Replaced	
Achieved	
DISPLAY "No, criteria unsatisfied"	
WHERE for a single row	
W8.1b_Col_(Target coverage) =	
Does not contain data	
OR	
W8.1b_Col_(Quantitative metric) =	
Does not contain data	
OR	
W8.1b_Col_(Target year) =	
Does not contain data	
OR	
W8.1b_Col(% of target achieved relative to base year) =	
Does not contain data	
W8.1b_Col(Target year figure)=	
Does not contains data	
AND	
W8.1b_Col(Base Year)=	
Does not contains data	
AND	
W8.1b Col(Target status in reporting year) ≠	
New	



		DISCLOSURE INSIGHT
Underway		
Revised		
Replaced		
Achieved		
AND		
WHERE		
W8.1b =		
Contains data		
Contains data		
DISPLAY "Question unanswered"		
W8.1b =		
Does not contain data		
Column: Reports a water efficiency target	Data Source: W8.1a	Changes for 2023
Description:		
This indicates whether the organization has rep	orted a target on the subject of water efficiency.	
Logic:		
		DISPLAY "Question not applicable"
		DISPLAT QUESTION HOT applicable
DISPLAY "Question unanswered"		
DISPLAY "Question unanswered" WHERE		Column deleted. Moved to W8.1
WHERE		Column deleted. Moved to W8.1
WHERE Overall response status ≠		Column deleted. Moved to W8.1  DISPLAY "Yes"
WHERE Overall response status ≠ Submitted		Column deleted. Moved to W8.1  DISPLAY "Yes"  W8.1a Col (Category of target) moved to
WHERE Overall response status ≠ Submitted OR		Column deleted. Moved to W8.1  DISPLAY "Yes"
WHERE Overall response status ≠ Submitted		Column deleted. Moved to W8.1  DISPLAY "Yes"  W8.1a Col (Category of target) moved to W8.1b
WHERE Overall response status ≠ Submitted OR Late Submission		Column deleted. Moved to W8.1  DISPLAY "Yes" W8.1a Col (Category of target) moved to W8.1b  DISPLAY "No, criteria unsatisfied"
WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable"		Column deleted. Moved to W8.1  DISPLAY "Yes" W8.1a Col (Category of target) moved to W8.1b  DISPLAY "No, criteria unsatisfied" W8.1a Col (Category of target) moved to
WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable" WHERE		Column deleted. Moved to W8.1  DISPLAY "Yes" W8.1a Col (Category of target) moved to W8.1b  DISPLAY "No, criteria unsatisfied"
WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable" WHERE W8.1_≠		Column deleted. Moved to W8.1  DISPLAY "Yes" W8.1a Col (Category of target) moved to W8.1b  DISPLAY "No, criteria unsatisfied" W8.1a Col (Category of target) moved to
WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable" WHERE		Column deleted. Moved to W8.1  DISPLAY "Yes" W8.1a Col (Category of target) moved to W8.1b  DISPLAY "No, criteria unsatisfied" W8.1a Col (Category of target) moved to
WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable" WHERE W8.1_≠ Yes		Column deleted. Moved to W8.1  DISPLAY "Yes" W8.1a Col (Category of target) moved to W8.1b  DISPLAY "No, criteria unsatisfied" W8.1a Col (Category of target) moved to
WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable" WHERE W8.1_≠		Column deleted. Moved to W8.1  DISPLAY "Yes" W8.1a Col (Category of target) moved to W8.1b  DISPLAY "No, criteria unsatisfied" W8.1a Col (Category of target) moved to



F	DISCLOSURE INSIGHT
W8.1b_Col_ (Category of target) =	
Water use efficiency	
DISPLAY "No, criteria unsatisfied"	
WHERE for a single row	
W8.1b_Col_ (Category of target) ≠	
Water use efficiency	
AND	
W8.1b=	
Contains data	
Contains data	
DISPLAY "Question unanswered"	
WHERE	
Where Walls contains no data	
VVO. 10 COTITAINS NO GAIA	
	Changes for 2023
Column: Reports a WASH target Data Source: W8.1a	Changes for 2023
	Changes for 2023
Column: Reports a WASH target Data Source: W8.1a  Description:	Changes for 2023
Column: Reports a WASH target  Data Source: W8.1a  Description:  This indicates whether the organization has reported a target a WASH (Water, Sanitation, and	Changes for 2023
Column: Reports a WASH target  Data Source: W8.1a  Description:  This indicates whether the organization has reported a target a WASH (Water, Sanitation, and Hygiene) target.	Changes for 2023
Column: Reports a WASH target  Data Source: W8.1a  Description:  This indicates whether the organization has reported a target a WASH (Water, Sanitation, and	
Column: Reports a WASH target  Data Source: W8.1a  Description:  This indicates whether the organization has reported a target a WASH (Water, Sanitation, and Hygiene) target.  Logic:	DISPLAY "Question not applicable"
Column: Reports a WASH target  Data Source: W8.1a  Description:  This indicates whether the organization has reported a target a WASH (Water, Sanitation, and Hygiene) target.  Logic:  DISPLAY "Question unanswered"	
Column: Reports a WASH target  Data Source: W8.1a  Description:  This indicates whether the organization has reported a target a WASH (Water, Sanitation, and Hygiene) target.  Logic:  DISPLAY "Question unanswered"  WHERE	DISPLAY "Question not applicable" Column deleted. Moved to W8.1
Column: Reports a WASH target       Data Source: W8.1a         Description:       This indicates whether the organization has reported a target a WASH (Water, Sanitation, and Hygiene) target.         Logic:       DISPLAY "Question unanswered" WHERE Overall response status ≠	DISPLAY "Question not applicable" Column deleted. Moved to W8.1 DISPLAY SELECTION
Column: Reports a WASH target       Data Source: W8.1a         Description:       This indicates whether the organization has reported a target a WASH (Water, Sanitation, and Hygiene) target.         Logic:       DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted	DISPLAY "Question not applicable" Column deleted. Moved to W8.1
Column: Reports a WASH target       Data Source: W8.1a         Description:       This indicates whether the organization has reported a target a WASH (Water, Sanitation, and Hygiene) target.         Logic:       DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR	DISPLAY "Question not applicable" Column deleted. Moved to W8.1 DISPLAY SELECTION
Column: Reports a WASH target       Data Source: W8.1a         Description:       This indicates whether the organization has reported a target a WASH (Water, Sanitation, and Hygiene) target.         Logic:       DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted	DISPLAY "Question not applicable" Column deleted. Moved to W8.1 DISPLAY SELECTION
Column: Reports a WASH target  Description:  This indicates whether the organization has reported a target a WASH (Water, Sanitation, and Hygiene) target.  Logic:  DISPLAY "Question unanswered"  WHERE  Overall response status ≠  Submitted  OR  Late Submission	DISPLAY "Question not applicable" Column deleted. Moved to W8.1 DISPLAY SELECTION
Column: Reports a WASH target       Data Source: W8.1a         Description:       This indicates whether the organization has reported a target a WASH (Water, Sanitation, and Hygiene) target.         Logic:       DISPLAY "Question unanswered"         WHERE       Overall response status ≠ Submitted         OR       Late Submission         DISPLAY "Question not applicable"	DISPLAY "Question not applicable" Column deleted. Moved to W8.1 DISPLAY SELECTION
Column: Reports a WASH target  Description:  This indicates whether the organization has reported a target a WASH (Water, Sanitation, and Hygiene) target.  Logic:  DISPLAY "Question unanswered"  WHERE  Overall response status ≠  Submitted  OR  Late Submission	DISPLAY "Question not applicable" Column deleted. Moved to W8.1 DISPLAY SELECTION



		DISCLOSURE INSIGHT
Yes		
DISPLAY SELECTION W8.1a_Col_Target Set in this category"_Row_	"Water, Sanitation, & Hygiene (WASH) services"	
DISPLAY "Question unanswered" WHERE W8.1a contains no data		
Column: Reports a water pollution reduction target	Data Source: W8.1a	Changes for 2023
Description:		
This indicates whether the organization has re reduction.	ported a target on the subject of water pollution	
Logic:  DISPLAY "Question unanswered"  WHERE  Overall response status ≠  Submitted  OR  Late Submission  DISPLAY "Question not applicable"  WHERE  W8.1_≠  Yes		DISPLAY "Question not applicable" Deleted questions. W8.1 Col (Monitoring at corporate level) is deleted W8.1a moved to W8.1b  DISPLAY "Yes": W8.1a moved to W8.1b Column name changed: 2022: Level 2023: Target Coverage W8.1b column added:
DISPLAY "Yes" WHERE for a single row		Target year



W8.1b\_Col\_ (Category of target) = DISPLAY "No, criteria unsatisfied": Water pollution W8.1a moved to W8.1b AND Column name changed: W8.1b\_Col\_(Target Coverage) = 2022: Level Contains data 2023: Target Coverage W8.1b column added: AND W8.1b Col (Quantitative metric) = Target year Contains data AND W8.1b\_Col\_ (Target year) Contains data DISPLAY "No, criteria unsatisfied" WHERE for a single row W8.1b\_Col\_ (Category of target) = Water pollution AND W8.1b\_Col\_(Target Coverage) Does not contain data OR W8.1b\_Col\_ (Quantitative metric) Does not contain data OR W8.1b\_Col\_ (Target year) Does not contain data DISPLAY "No, criteria unsatisfied" WHERE for a single row W8.1b Col (Category of target) ≠ Water pollution AND W8.1b =Contains data



	DISCLOSURE INSIGHT
DISPLAY "Question unanswered"	
WHERE	
W8.1b =	
Does not contain data	
Column: Reports an ecosystem target Data Source: W8.1a	Changes for 2023
Description:	
This indicates whether the organization has reported a target on the subject of watershe	ed
remediation and habitat restoration, ecosystem preservation.	
Logic:	
DISPLAY "Question unanswered"	DISPLAY "Question not applicable"
WHERE	Deleted questions.
	·
Overall response status ≠	W8.1 Col (Monitoring at corporate level) is deleted
Submitted	10 0.01010
OR Late Out mission	W8.1a moved to W8.1b
Late Submission	DIODI ANGUNA JI
	DISPLAY "Yes":
DISPLAY "Question not applicable"	W8.1a moved to W8.1b
WHERE	Column name changed:
W8.1_≠	2022: Level
Yes	2023: Target Coverage
	W8.1b column added:
DISPLAY "Yes"	Target year
WHERE for a single row	
W8.1b_Col_ (Category of target) =	
Watershed remediation and habitat restoration, ecosystem preservation	DISPLAY "No, criteria unsatisfied":
AND	W8.1a moved to W8.1b
W8.1b_Col_(Target Coverage) =	Column name changed:
Contains data	2022: Level
AND	2023: Target Coverage
W8.1b_Col_ (Quantitative metric) =	W8.1b column added:



	DISCLOSURE INSIGNI
Contains data	Target year
AND	
W8.1b_Col_ (Target year)	
Contains data	
DISPLAY "No, criteria unsatisfied"	
WHERE for a single row	
W8.1b_Col_ (Category of target) =	
Watershed remediation and habitat restoration, ecosystem preservation	
OR	
W8.1b_Col_(Target Coverage)	
Does not contain data	
OR	
W8.1b_Col_ (Quantitative metric)	
Does not contain data	
OR	
W8.1b_Col_ (Target year)	
Does not contain data	
DIODI AVVIINI A STATE OF THE STATE OF THE	
DISPLAY "No, criteria unsatisfied"	
WHERE for a single row	
W8.1b_Col_ (Category of target) ≠	
Watershed remediation and habitat restoration, ecosystem preservation	
AND	
W8.1b =	
Contains data	
DISPLAY "Question unanswered"	
WHERE	
WALTE	
Does not contain data	
Does not contain data	
Column: Reports any water related policy Data Source: W6.1	Changes for 2023
Description:	



	DISCLOSURE INSI	JHI
This indicates if the organization has any water-related policy.		
Logic:	No changes	
DISPLAY "Question unanswered" WHERE		
Overall response status ≠ Submitted		
OR Late Submission		
DISPLAY Yes, we have a documented water policy that is publicly available WHERE W6.1 =		
Yes, we have a documented water policy that is publicly available		
DISPLAY Yes, we have a documented water policy, but it is not publicly available WHERE W6.1 =		
Yes, we have a documented water policy, but it is not publicly available		
DISPLAY No, but we plan to develop one within the next 2 years WHERE W6.1 = No, but we plan to develop one within the next 2 years		
DISPLAY No WHERE W6.1 =		
No No		
DISPLAY "Unanswered" WHERE W6.1 =		



Does not contain data		DISCLOSURE INSIGHT
Column: Reports comprehensive company-	Data Source: W6.1a	Changes for 2023
wide water related policy	Jaka Coulon World	Onangos (c. 2020
Description:		
	d and documented a company-wide policy which	
recognizes the importance of water-related iss	ues to their business.	
Logic:		
DIODI AVVIIO continuo con successi dil		DISPLAY "Yes"
DISPLAY "Question unanswered" WHERE		Deleted and re-structure KPIs' logics
Overall response status ≠		W6.1a Col Content = added options
Submitted		DISPLAY "No, criteria unsatisfied"
OR		Deleted and re-structure KPIs' logics
Late Submission		
DISPLAY "Question not applicable"		
WHERE		
W6.1 ≠		
Yes, we have a documented water policy that i	s publicly available	
Yes, we have a documented water policy, but it	t is not publicly available	
1 cs, we have a documented water policy, but	t is not publicly available	
DISPLAY "Yes"		
WHERE		
W6.1a_Col_(Scope) =		
Company-wide		
AND		
W6.1a_Col_(Content) = Contains data		
Contains data		
DISPLAY "No, criteria unsatisfied"		



WHERE W6.1a_Col_(Scope) ≠ Company-wide OR W6.1a_Col_(Content) = Does not contain data  DISPLAY "Question unanswered" WHERE W6.1a does not contain data  Column: Direct use importance rating - Fresh W6.1a does not contain data  Column: Direct use importance rating - Fresh W6.1a does not contain data  Column: Direct use importance rating - Fresh W6.1a does not contain data  Column: Direct use importance rating - Fresh W6.1a does not contain data  Column: Direct use importance rating - Fresh W6.1a does not contain data  Column: Direct use importance rating - Fresh W6.1a Source: W1.1  Water  Description:  Organizations are asked to rate the importance (current and future) of water quality and water quantity to the success of their business. When guiding organizations in their disclosure, CDP has adopted the definitions from the CEO Water Mandate's Corporate Water Disclosure Guidelines. This focuses on whether there are sufficient amounts of good quality freshwater available for the organizations use.  Logic:  No changes  DISPLAY "Question unanswered"  WHERE  Overall response status ≠ Submitted OR Late Submission  DISPLAY Not important at all  WHERE			DISCLOSURE INSIGHT
Company-wide OR W6.1a_Col_(Content) = Does not contain data  DISPLAY "Question unanswered" WHERE W6.1a does not contain data  Column: Direct use importance rating - Fresh Water Description:  Organizations are asked to rate the importance (current and future) of water quality and water quantity to the success of their business. When quiding organizations in their disclosure, CDP has adopted the definitions from the CEO Water Mandate's Corporate Water Disclosure Guidelines. This focuses on whether there are sufficient amounts of good quality freshwater available for the organizations use.  Logic:  No changes  No changes  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY Not important at all	WHERE		
OR 1 W6.1a_Col_(Content) = Does not contain data  DISPLAY "Question unanswered" WHERE W6.1a does not contain data  Column: Direct use importance rating - Fresh Water Description:  Organizations are asked to rate the importance (current and future) of water quality and water quantity to the success of their business. When guiding organizations in their disclosure, CDP has adopted the definitions from the CEO Water Mandate's Corporate Water Disclosure Guidelines. This focuses on whether there are sufficient amounts of good quality freshwater available for the organizations use.  Logic:  No changes	` ' '		
W6.1a_Col_(Content) = Does not contain data  DISPLAY "Question unanswered" WHERE W6.1a does not contain data  Column: Direct use importance rating - Fresh Water Description:  Organizations are asked to rate the importance (current and future) of water quality and water quantity to the success of their business. When guiding organizations in their disclosure, CDP has adopted the definitions from the CEO Water Mandate's Corporate Water Disclosure Guidelines. This focuses on whether there are sufficient amounts of good quality freshwater available for the organizations use.  Logic:  No changes			
DISPLAY "Question unanswered" WHERE W6.1a does not contain data  Column: Direct use importance rating - Fresh Water Description: Organizations are asked to rate the importance (current and future) of water quality and water quantity to the success of their business. When guiding organizations in their disclosure, CDP has adopted the definitions from the CEO Water Mandate's Corporate Water Disclosure Guidelines. This focuses on whether there are sufficient amounts of good quality freshwater available for the organizations use.  Logic:  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission DISPLAY Not important at all			
DISPLAY "Question unanswered" WHERE W6.1 a does not contain data  Column: Direct use importance rating - Fresh Water Description:  Organizations are asked to rate the importance (current and future) of water quality and water quantity to the success of their business. When guiding organizations in their disclosure, CDP has adopted the definitions from the CEO Water Mandate's Corporate Water Disclosure Guidelines. This focuses on whether there are sufficient amounts of good quality freshwater available for the organizations use.  Logic:  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY Not important at all			
WHERE W6.1a does not contain data  Column: Direct use importance rating - Fresh Water  Description:  Organizations are asked to rate the importance (current and future) of water quality and water quantity to the success of their business. When guiding organizations in their disclosure, CDP has adopted the definitions from the CEO Water Mandate's Corporate Water Disclosure Guidelines. This focuses on whether there are sufficient amounts of good quality freshwater available for the organizations use.  Logic:  No changes  No changes  DISPLAY "Question unanswered"  WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY Not important at all	Does not contain data		
WHERE W6.1a does not contain data  Column: Direct use importance rating - Fresh Water  Description:  Organizations are asked to rate the importance (current and future) of water quality and water quantity to the success of their business. When guiding organizations in their disclosure, CDP has adopted the definitions from the CEO Water Mandate's Corporate Water Disclosure Guidelines. This focuses on whether there are sufficient amounts of good quality freshwater available for the organizations use.  Logic:  No changes  No changes  DISPLAY "Question unanswered"  WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY Not important at all			
WHERE W6.1a does not contain data  Column: Direct use importance rating - Fresh Water  Description:  Organizations are asked to rate the importance (current and future) of water quality and water quantity to the success of their business. When guiding organizations in their disclosure, CDP has adopted the definitions from the CEO Water Mandate's Corporate Water Disclosure Guidelines. This focuses on whether there are sufficient amounts of good quality freshwater available for the organizations use.  Logic:  No changes  No changes  DISPLAY "Question unanswered"  WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY Not important at all			
WHERE W6.1a does not contain data  Column: Direct use importance rating - Fresh Water  Description:  Organizations are asked to rate the importance (current and future) of water quality and water quantity to the success of their business. When guiding organizations in their disclosure, CDP has adopted the definitions from the CEO Water Mandate's Corporate Water Disclosure Guidelines. This focuses on whether there are sufficient amounts of good quality freshwater available for the organizations use.  Logic:  No changes  No changes  DISPLAY "Question unanswered"  WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY Not important at all			
WHERE W6.1a does not contain data  Column: Direct use importance rating - Fresh Water  Description:  Organizations are asked to rate the importance (current and future) of water quality and water quantity to the success of their business. When guiding organizations in their disclosure, CDP has adopted the definitions from the CEO Water Mandate's Corporate Water Disclosure Guidelines. This focuses on whether there are sufficient amounts of good quality freshwater available for the organizations use.  Logic:  No changes  No changes  DISPLAY "Question unanswered"  WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY Not important at all			
W6.1a does not contain data  Column: Direct use importance rating - Fresh Water Description:  Organizations are asked to rate the importance (current and future) of water quality and water quantity to the success of their business. When guiding organizations in their disclosure, CDP has adopted the definitions from the CEO Water Mandate's Corporate Water Disclosure Guidelines. This focuses on whether there are sufficient amounts of good quality freshwater available for the organizations use.  Logic:  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY Not important at all			
Column: Direct use importance rating - Fresh Water  Description:  Organizations are asked to rate the importance (current and future) of water quality and water quantity to the success of their business. When guiding organizations in their disclosure, CDP has adopted the definitions from the CEO Water Mandate's Corporate Water Disclosure Guidelines. This focuses on whether there are sufficient amounts of good quality freshwater available for the organizations use.  Logic:  DISPLAY "Question unanswered"  WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY Not important at all			
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Description:  Organizations are asked to rate the importance (current and future) of water quality and water quantity to the success of their business. When guiding organizations in their disclosure, CDP has adopted the definitions from the CEO Water Mandate's Corporate Water Disclosure Guidelines. This focuses on whether there are sufficient amounts of good quality freshwater available for the organizations use.  Logic:  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY Not important at all	Column: Direct use importance rating - Fresh	Data Source: W1 1	Changes for 2023
Description:  Organizations are asked to rate the importance (current and future) of water quality and water quantity to the success of their business. When guiding organizations in their disclosure, CDP has adopted the definitions from the CEO Water Mandate's Corporate Water Disclosure Guidelines. This focuses on whether there are sufficient amounts of good quality freshwater available for the organizations use.  Logic:  DISPLAY "Question unanswered"  WHERE  Overall response status ≠  Submitted  OR  Late Submission  DISPLAY Not important at all	Column. Direct use importance rating - i resir	Data Source. WT.1	Changes for 2023
Organizations are asked to rate the importance (current and future) of water quality and water quantity to the success of their business. When guiding organizations in their disclosure, CDP has adopted the definitions from the CEO Water Mandate's Corporate Water Disclosure Guidelines. This focuses on whether there are sufficient amounts of good quality freshwater available for the organizations use.  Logic:  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY Not important at all	Water		
quantity to the success of their business. When guiding organizations in their disclosure, CDP has adopted the definitions from the CEO Water Mandate's Corporate Water Disclosure Guidelines. This focuses on whether there are sufficient amounts of good quality freshwater available for the organizations use.  Logic:  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY Not important at all			
quantity to the success of their business. When guiding organizations in their disclosure, CDP has adopted the definitions from the CEO Water Mandate's Corporate Water Disclosure Guidelines. This focuses on whether there are sufficient amounts of good quality freshwater available for the organizations use.  Logic:  DISPLAY "Question unanswered"  WHERE  Overall response status ≠  Submitted  OR  Late Submission  DISPLAY Not important at all			
has adopted the definitions from the CEO Water Mandate's Corporate Water Disclosure Guidelines. This focuses on whether there are sufficient amounts of good quality freshwater available for the organizations use.  Logic:  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY Not important at all	Description:	(current and future) of water quality and water	
Guidelines. This focuses on whether there are sufficient amounts of good quality freshwater available for the organizations use.  Logic:  DISPLAY "Question unanswered"  WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY Not important at all	Description:  Organizations are asked to rate the importance		
available for the organizations use.  Logic:  DISPLAY "Question unanswered"  WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY Not important at all	Description:  Organizations are asked to rate the importance quantity to the success of their business. When	guiding organizations in their disclosure, CDP	
Logic:  DISPLAY "Question unanswered"  WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY Not important at all	Description:  Organizations are asked to rate the importance quantity to the success of their business. Wher has adopted the definitions from the CEO Water	n guiding organizations in their disclosure, CDP er Mandate's Corporate Water Disclosure	
DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY Not important at all	Description:  Organizations are asked to rate the importance quantity to the success of their business. When has adopted the definitions from the CEO Water Guidelines. This focuses on whether there are	n guiding organizations in their disclosure, CDP er Mandate's Corporate Water Disclosure	
WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY Not important at all	Description:  Organizations are asked to rate the importance quantity to the success of their business. Wher has adopted the definitions from the CEO Wate Guidelines. This focuses on whether there are available for the organizations use.	n guiding organizations in their disclosure, CDP er Mandate's Corporate Water Disclosure	No changes
Overall response status ≠ Submitted OR Late Submission  DISPLAY Not important at all	Description:  Organizations are asked to rate the importance quantity to the success of their business. Wher has adopted the definitions from the CEO Wate Guidelines. This focuses on whether there are available for the organizations use.	n guiding organizations in their disclosure, CDP er Mandate's Corporate Water Disclosure	No changes
Submitted OR Late Submission  DISPLAY Not important at all	Description:  Organizations are asked to rate the importance quantity to the success of their business. When has adopted the definitions from the CEO Water Guidelines. This focuses on whether there are available for the organizations use.  Logic:	n guiding organizations in their disclosure, CDP er Mandate's Corporate Water Disclosure	No changes
Submitted OR Late Submission  DISPLAY Not important at all	Description:  Organizations are asked to rate the importance quantity to the success of their business. Wher has adopted the definitions from the CEO Wate Guidelines. This focuses on whether there are available for the organizations use.  Logic:  DISPLAY "Question unanswered"	n guiding organizations in their disclosure, CDP er Mandate's Corporate Water Disclosure	No changes
Late Submission  DISPLAY Not important at all	Description:  Organizations are asked to rate the importance quantity to the success of their business. Wher has adopted the definitions from the CEO Wate Guidelines. This focuses on whether there are available for the organizations use.  Logic:  DISPLAY "Question unanswered" WHERE	n guiding organizations in their disclosure, CDP er Mandate's Corporate Water Disclosure	No changes
DISPLAY Not important at all	Description:  Organizations are asked to rate the importance quantity to the success of their business. Wher has adopted the definitions from the CEO Wate Guidelines. This focuses on whether there are available for the organizations use.  Logic:  DISPLAY "Question unanswered"  WHERE  Overall response status ≠	n guiding organizations in their disclosure, CDP er Mandate's Corporate Water Disclosure	No changes
	Description:  Organizations are asked to rate the importance quantity to the success of their business. Wher has adopted the definitions from the CEO Wate Guidelines. This focuses on whether there are available for the organizations use.  Logic:  DISPLAY "Question unanswered"  WHERE  Overall response status ≠ Submitted	n guiding organizations in their disclosure, CDP er Mandate's Corporate Water Disclosure	No changes
	Description:  Organizations are asked to rate the importance quantity to the success of their business. Wher has adopted the definitions from the CEO Wate Guidelines. This focuses on whether there are available for the organizations use.  Logic:  DISPLAY "Question unanswered"  WHERE Overall response status ≠ Submitted OR	n guiding organizations in their disclosure, CDP er Mandate's Corporate Water Disclosure	No changes
	Description:  Organizations are asked to rate the importance quantity to the success of their business. Wher has adopted the definitions from the CEO Water Guidelines. This focuses on whether there are available for the organizations use.  Logic:  DISPLAY "Question unanswered"  WHERE  Overall response status ≠  Submitted  OR  Late Submission	n guiding organizations in their disclosure, CDP er Mandate's Corporate Water Disclosure	No changes



W1.1 Row Sufficient amounts of good quality freshwater available for use Col Direct use importance rating =

Not important at all

**DISPLAY** Not very important

WHERE

W1.1 Row Sufficient amounts of good quality freshwater available for use Col Direct use importance rating =

Not very important

**DISPLAY Neutral** 

WHERE

W1.1 Row Sufficient amounts of good quality freshwater available for use Col Direct use importance rating =

Neutral

**DISPLAY Important** 

WHERE

W1.1 Row Sufficient amounts of good quality freshwater available for use Col Direct use importance rating =

Important

**DISPLAY Vital** 

WHERE

W1.1 Row Sufficient amounts of good quality freshwater available for use Col Direct use importance rating =

Vital

**DISPLAY** Have not evaluated

**WHERE** 

W1.1 Row Sufficient amounts of good quality freshwater available for use Col Direct use importance rating =

Have not evaluated



	DISCLOSURE INSIGHT
DISPLAY "None reported" WHERE W1.1 Row Sufficient amounts of good quality freshwater available for use Col Direct use importance rating = Does not contain data AND	
W1.1 contains data  DISPLAY "Question unanswered"  WHERE  W1.1  Does not contain data	
Column: Direct use importance rating - Other Data Source: W1.1	Changes for 2023
Organizations are asked to rate the importance (current and future) of water quality and water quantity to the success of their business. When guiding organizations in their disclosure CDP has adopted the definitions from the CEO Water Mandate's Corporate Water Disclosure Guidelines. This focuses on whether there are sufficient amounts of recycled, brackish and / or produced water available for the organizations use.	
Logic:  DISPLAY "Question unanswered"  WHERE  Overall response status ≠  Submitted  OR  Late Submission	No changes
DISPLAY Not important at all WHERE W1.1 Row Sufficient amounts of recycled, brackish and/or produced water available for use Col Direct use importance rating = Not important at all	



**DISPLAY** Not very important

WHERE

W1.1 Row Sufficient amounts of recycled, brackish and/or produced water available for use Col Direct use importance rating =

Not very important

**DISPLAY Neutral** 

WHERE

W1.1 Row Sufficient amounts of recycled, brackish and/or produced water available for use Col Direct use importance rating =

Neutral

**DISPLAY Important** 

WHERE

W1.1 Row Sufficient amounts of recycled, brackish and/or produced water available for use Col Direct use importance rating =

Important

**DISPLAY Vital** 

WHERE

W1.1 Row Sufficient amounts of recycled, brackish and/or produced water available for use Col

Direct use importance rating =

Vital

DISPLAY Have not evaluated

**WHERE** 

W1.1 Row Sufficient amounts of recycled, brackish and/or produced water available for use Col

Direct use importance rating =

Have not evaluated

DISPLAY "None reported"

WHERE



		DISCLOSURE INSIGHT
W1.1 Row Sufficient amounts of recycled, brack Direct use importance rating = Does not contain data	ish and/or produced water available for use Col	
AND		
W1.1 contains data		
DISPLAY "Question unanswered" WHERE W1.1		
Does not contain data		
Column: Report paying any penalties or fines in	Data Source: W2.2	Changes for 2023
reporting year	Jana 304.757 112.12	311sa 1933 131 2323
Description:		
related regulations in the reporting year. This KP non-significant penalties, as what constitutes a opinion.	charge consents or other water and wastewater does not differentiate between significant and	
Logic:		DISPLAY "Yes"
DISPLAY "Question unanswered" WHERE		Modified column 2022 = W2.2
Overall response status ≠		2023= W2.2 Col Fines, enforcement
Submitted		orders and/ or other penalties
OR Late Submission		Modified option: Enforcement orders or
Late Submission		other penalties New option: Fines
DISPLAY "Yes"		New option: Fines, but none that are
WHERE		considered as significant
W2.2 Col_Fines, enforcement orders, and/or of	ther penalties CONTAINS	_
Enforcement orders or other penalties		DISPLAY "No"



	DISCLOSURE INSIGHT
Fines	Modified column
Fines, but none that are considered as significant	2022 = W2.2
	2023= W2.2 Col Fines, enforcement
	orders and/ or other penalties
DISPLAY "No" if	ordere and, or earler pertained
	DISPLAY "Unknown"
W2.2 COL_Water-related regulatory violations =	
No	Modified column
	2022 = W2.2
	2023= W2.2 Col Fines, enforcement
	orders and/ or other penalties
DISPLAY "Unknown"	New option: Unknown
WHERE	
"W2.2 Col Water-related regulatory violations	
"	
Unknown	
OTINIOWIT	
DICDLAY III la circula ra dill if	
DISPLAY "Unanswered" if	
W2.2 =	
Does not contain data	
Column: Number of fines compared to previous Data Source: W2.2a	Changes for 2023
reporting year	
Description:	
This indicates the total value of any penalties, fines and/or enforcement orders which the	
organization is subject to for breaches of water and wastewater related regulations in the	
reporting year compared to previous reporting year.	
Logic:	
Logio.	DISPLAY "Question not applicable"
DISPLAY "Question unanswered"	Modified column
WHERE	
	2022 = W2.2
Overall response status ≠	2023= W2.2 Col Fines, enforcement
Submitted	orders and/ or other penalties
l OR	1



Overall response status ≠

Submitted

OR

Late Submission

DISPLAY "Question not applicable, minimum version"

WHERE

CRM Selected tier =

Water Security - Minimum

DISPLAY "Question not applicable" if

W2.2 Col\_Fines, enforcement orders, and/or other penalties does not contain

Enforcement orders or other penalties

OR

Fines

OR

Fines, but none that are considered as significant

**DISPLAY SELECTION** 

W2.2a \_Col Number of fines compared to previous reporting year

WHERE

W2.2a Col (Number of fines compared to previous reporting year) =

Does contain data

DISPLAY "None reported"

WHERE

W2.2a\_Col\_(Number of fines compared to previous reporting year) =

Modified option: Enforcement orders or

other penalties New option: Fines

New option: Fines, but none that are

considered as significant

**DISPLAY SELECTION** 

Modified structure of the clause by using

display selection



		DISCLOSURE INSIGHT
Does not contain data		
AND		
W2.2a contains data		
Display "Question unanswered"		
WHERE		
W2.2a		
Does not contain data		
Column: Experienced historical detrimental	Data Source: W2.1	Changes for 2023
impacts related to water		3.1.3
Description:		
This indicates whether an organization experie	nced any detrimental impacts related to water in	
	ness from water use are most commonly financial	
impacts but may also include any other impacts	such as policy engagement or brand image.	
Logic:	,	No changes
DISPLAY "Question unanswered"		
WHERE		
Overall response status ≠		
Submitted		
OR		
Late Submission		
DISPLAY Yes		
WHERE		
W2.1 =		
Yes		
DISPLAY No		
WHERE		
W2.1 =		
No		



	DISCLOSURE INSIGHT
DISPLAY "Question unanswered"	
WHERE	
W2.1 =	
Does not contain data	
Column: Reported water withdrawal information Data Source: W1.1, W1.2b	Changes for 2023
Description:	
This indicates if an organization reported water withdrawals information (partial or full) for the reporting year. Organizations are asked to provide total water withdrawal data by source. CDP builds on the GRI Disclosure 303-1 when defining withdrawal sources for reporting purposes, splitting sources into quality categories including fresh and brackish surface water and renewable and non-renewable groundwater. However, this only monitors any positive responses to the types of withdrawal so "yes" could indicate a partial inventory.	
Logic:	No changes
DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable" if	
W1.1 Row Col Direct use importance rating ≠ Vital OR	
Important	
OR Neutral	
DISPLAY "Yes"	
WHERE W1.2b Row Total withdrawals Col Volume (megaliters/year) =	
W1.25 NOW Total Withdrawals Ool Volume (megaliters/year) =	



		DISCLOSURE INSIGHT
Contains data		
DISPLAY "None reported"		
WHERE		
W1.2b Row Total withdrawals Col Volume (meg	aliters/year) =	
Does not contain data		
AND		
W1.2b =		
Contains data		
DISPLAY "Question unanswered"		
WHERE		
W1.2b =		
Does not contain data		
Column: Comparison to last year water	Data Source: W1.1, W1.2b	Changes for 2023
withdrawal information		
Description:		
This is a second size of an experient and a second		
	ed water withdrawals with the same information	
reported for the previous year.  Logic:		No changes
Logic.		ino changes
DISPLAY "Question unanswered"		
WHERE		
Overall response status ≠		
Submitted		
OR		
Late Submission		
DIOPLAY "O I' I II I		
DISPLAY "Question not applicable"		1
WILEDE		
WHERE		
W1.1 Col Direct use importance rating =		



Not very important

OR

Have not evaluated

DISPLAY "Much lower"

WHERE

W1.2b Row Total withdrawals Col Comparison with previous reporting year =

Lower

DISPLAY "About the same"

WHERE

W1.2b Row Total withdrawals Col Comparison with previous reporting year =

About the same

DISPLAY "Higher"

WHERE

W1.2b Row Total withdrawals Col Comparison with previous reporting year =

Higher

DISPLAY "Much higher"

WHERE

W1.2b Row Total withdrawals Col Comparison with previous reporting year =

Much higher

DISPLAY "This is our first year of measurement"

WHERE

W1.2b Row Total withdrawals Col Comparison with previous reporting year =

This is our first year of measurement

**DISPLAY "None reported"** 

WHERE

W1.2b Row Total withdrawals Col Comparison with previous reporting year =

Does not contain data

AND



	DISCLOSURE INSIGHT
W1.2b contains data	
DISPLAY "Question unanswered"	
WHERE	
W1.2b	
Does not contain data	
Column: % withdrawn from stressed areas Data Source: W1.1, W1.2d	Changes for 2023
Description:	
This indicates the estimated proportion of water an organization has withdrawn from stress	nod
areas.	seu
Logic:	No changes
	140 onangoo
DISPLAY "Question unanswered"	
WHERE	
Overall response status ≠	
Submitted	
OR	
Late Submission	
DISPLAY "Question not applicable" if	
W1.1 Col Direct use importance rating ≠	
Neutral	
OR	
Vital	
OR	
Important	
DISPLAY Value in W1.2d Col % withdrawn from areas with water stress	
WHERE	
W1.2d Col % withdrawn from areas with water stress =	
Contains data	
BIODI AVVIINI	
DISPLAY "None reported"	



		DISCLOSURE INSIGHT
WHERE		
W1.2d Col % withdrawn from areas with water	er stress =	
Does not contain data		
AND		
W1.2d contains data		
DIODI AVVIIO		
DISPLAY "Question unanswered"		
WHERE		
W1.2d		
Does not contain data	Data Carrier Ma a Ma Ob	01
Column: Reported water consumption	Data Source: W1.1, W1.2b	Changes for 2023
information Pagarintian		
Description:		
This indicates whether the organization is tra	cking its water consumption by volume per year.	
Logic:	cking its water consumption by volume per year.	No changes
Logic.		ino changes
DISPLAY "Question unanswered"		
WHERE		
Overall response status ≠		
Submitted		
OR		
Late Submission		
DISPLAY "Question not applicable" if		
W1.1 Col Direct use importance rating ≠		
Vital		
OR		
Important		
OR		
Neutral		
DIODI AVVIIV.		
DISPLAY "Yes"		
WHERE		



		DISCLOSURE INSIGHT
W1.2b Row Total consumption Col Volume (me	galiters/year) =	
Contains data		
DISPLAY "None reported"		
WHERE		
W1.2b Row Total consumption Col Volume (me	galitors/voor) -	
Does not contain data	yaillers/year) =	
AND		
W1.2b =		
Contains data		
DISPLAY "Question unanswered"		
WHERE		
W1.2b =		
Does not contain data		
Column: Comparison to last year water	Data Source: W1.1, W1.2b	Changes for 2023
consumption information	Bata Coaros. Will, Wilzs	Changes 101 2020
Description:		
Description.		
This indicates the argenization's total consumpt	an of water by valume nor year as it compares	
This indicates the organization's total consumpt	on or water by volume per year as it compares	
with the previous year's volume.		N
Logic:		No changes
DISPLAY "Question unanswered"		
WHERE		
WHERE Overall response status ≠ Submitted		
Overall response status ≠ Submitted		
Overall response status ≠ Submitted OR		
Overall response status ≠ Submitted		
Overall response status ≠ Submitted OR Late Submission		
Overall response status ≠ Submitted OR Late Submission DISPLAY "Question not applicable" if		
Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable" if W1.1 Col Direct use importance rating ≠		
Overall response status ≠ Submitted OR Late Submission DISPLAY "Question not applicable" if		



Important

OŘ

Neutral

DISPLAY "Much lower"

WHERE

W1.2b Row Total consumption Col Comparison with previous reporting year = Much lower

DISPLAY "Lower"

WHERE

W1.2b Row Total consumption Col Comparison with previous reporting year = Lower

DISPLAY "About the same"

WHERE

W1.2b Row Total consumption Col Comparison with previous reporting year = About the same

DISPLAY "Higher"

**WHERE** 

W1.2b Row Total consumption Col Comparison with previous reporting year = Higher

DISPLAY "Much higher"

WHERE

W1.2b Row Total consumption Col Comparison with previous reporting year = Much higher

DISPLAY "This is our first year of measurement"

WHERE

W1.2b Row Total consumption Col Comparison with previous reporting year = This is our first year of measurement



	DISCLOSURE INSIGHT
DISPLAY "None reported"	
WHERE	
W1.2b Row Total consumption Col Comparison with previous reporting year =	
Does not contain data	
AND	
W1.2b contains data	
DISPLAY "Question unanswered"	
WHERE	
W1.2b	
Does not contain data	
Column: Reported water discharge information   Data Source: W1.1, W1.2b	Changes for 2023
Description:	
This indicates whether the organization reported its total volume of discharges (megaliters/year).	
Logic:	No changes
	The strainges
DISPLAY "Question unanswered"	
WHERE	
Overall response status ≠	
Submitted	
OR	
Late Submission	
Late Oubilission	
DISPLAY "Question not applicable" if	
W1.1 Col Direct use importance rating ≠	
Vital	
OR OR	
Important	
OR	
Neutral	
INGULIA	
DISPLAY "Yes"	
WHERE	



W1.2b Row Total discharges Col Volume (m		DISCLOSURE INSIGHT
Contains data	negaliters/year) =	
DISPLAY "None reported"		
WHERE		
W1.2b Row Total discharges Col Volume (m	negaliters/year) =	
Does not contain data		
AND		
W1.2b =		
Contains data		
DISPLAY "Question unanswered"		
WHERE		
W1.2b =		
Does not contain data		
Column: Comparison to last year water discharge	Data Source: W1.1, W1.2b	Changes for 2023
Description:		
'		
l <u></u>		
This indicates how the total volume of disch	arges reported compares with the previous year's	
This indicates how the total volume of disch discharges.	arges reported compares with the previous year's	
	arges reported compares with the previous year's	No changes
discharges. Logic:	arges reported compares with the previous year's	No changes
discharges.	arges reported compares with the previous year's	No changes
discharges. Logic: DISPLAY "Question unanswered" WHERE	arges reported compares with the previous year's	No changes
discharges. Logic: DISPLAY "Question unanswered"	arges reported compares with the previous year's	No changes
discharges. Logic:  DISPLAY "Question unanswered"  WHERE  Overall response status ≠	arges reported compares with the previous year's	No changes
discharges. Logic:  DISPLAY "Question unanswered"  WHERE  Overall response status ≠  Submitted	arges reported compares with the previous year's	No changes
discharges. Logic:  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission	arges reported compares with the previous year's	No changes
discharges. Logic:  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable" if	arges reported compares with the previous year's	No changes
discharges. Logic:  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission	arges reported compares with the previous year's	No changes



Important

OŘ

Neutral

DISPLAY "Much lower"

WHERE

W1.2b Row Total discharges Col Comparison with previous reporting year = Much lower

DISPLAY "Lower"

WHERE

W1.2b Row Total discharges Col Comparison with previous reporting year = Lower

DISPLAY "About the same"

WHERE

W1.2b Row Total discharges Col Comparison with previous reporting year = About the same

DISPLAY "Higher"

WHERE

W1.2b Row Total discharges Col Comparison with previous reporting year = Higher

DISPLAY "Much higher"

**WHERE** 

W1.2b Row Total discharges Col Comparison with previous reporting year = Much higher

DISPLAY "This is our first year of measurement"

WHERE

W1.2b Row Total discharges Col Comparison with previous reporting year = This is our first year of measurement



	DISCLOSURE INSIGHT
DISPLAY "None reported"	
WHERE	
W1.2b Row Total discharges Col Comparison with previous reporting year =	
Does not contain data	
AND	
W1.2b contains data	
W1.2b Contains data	
DISPLAY "Question unanswered"	
WHERE	
W1.2b	
Does not contain data	
	Characa far 2022
Column: Reported monitoring discharge quality Data Source: W1.1, W1.2	Changes for 2023
- standard effluent etc	
Description:	
This indicates whether the organization is monitoring water discharge quality by standard effluent	
parameters.	
Logic:	
	DISPLAY "Yes"
DISPLAY "Question unanswered"	Modified row name for W1.2
WHERE	2022: Water discharge quality – by
Overall response status ≠	standard effluent parameters
Submitted	2023: Water discharge quality –
OR	
	emissions to water (nitrates, phosphates,
Late Submission	pesticides, and/or other priority
	substances)
DISPLAY "Question not applicable" if	
W1.1 Col Direct use importance rating ≠	DISPLAY "Not monitored"
Vital	Modified row name for W1.2
OR	2022: Water discharge quality – by
Important	standard effluent parameters
OR .	2023: Water discharge quality –
Neutral	emissions to water (nitrates, phosphates,
NGULIAI	emissions to water (mitrates, phosphates,



## DISPLAY "Yes"

WHERE

W1.2\_Row Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances) Col\_% of sites/facilities/operations =

Less than 1%

OR

Jan-25

OR

26-50

OR

51-75

OR

76-99

OR

100%

## DISPLAY "Not monitored"

WHERE

W1.2\_Row Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances) Col\_% of sites/facilities/operations = Not monitored

## DISPLAY "Not relevant" if

W1.2\_Row Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances) Col\_% of sites/facilities/operations = Not relevant

## DISPLAY "None reported" if

W1.2\_Row Water discharge quality – by standard effluent parameters Col\_(% of sites/facilities/operations) =

Does not contain data

AND

W1.2 contains data

pesticides, and/or other priority substances)

DISPLAY "Not monitored"
Modified row name for W1.2
2022: Water discharge quality – by
standard effluent parameters
2023: Water discharge quality –
emissions to water (nitrates, phosphates,
pesticides, and/or other priority
substances)

DISPLAY "Not relevant"
Modified row name for W1.2
2022: Water discharge quality – by
standard effluent parameters
2023: Water discharge quality –
emissions to water (nitrates, phosphates,
pesticides, and/or other priority
substances)

DISPLAY "None reported"
Modified row name for W1.2
2022: Water discharge quality – by
standard effluent parameters
2023: Water discharge quality –
emissions to water (nitrates, phosphates,
pesticides, and/or other priority
substances)



WHERE W1.2 Does not contain data  Column: Reported monitoring the provision of Data Source: W1.1, W1.2  Changes for 2023  WASH  Description:  This indicates whether the organization reports on its monitoring of the provision of water, sanitation, and hygiene (WASH) services to all its workers.  Logic:  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable" if W1.1 Col Direct use importance rating ≠ Vital OR Important OR Neutral			DISCLOSURE INSIGHT
W1.2 Does not contain data  Column: Reported monitoring the provision of WASH  Description:  This indicates whether the organization reports on its monitoring of the provision of water, sanitation, and hygiene (WASH) services to all its workers.  Logic:  No changes  No changes  DISPLAY "Question unanswered"  WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable" if W1.1 Col Direct use importance rating ≠ Vital OR Important OR Neutral	DISPLAY "Question unanswered"		
Does not contain data  Column: Reported monitoring the provision of WASH  Description:  This indicates whether the organization reports on its monitoring of the provision of water, sanitation, and hygiene (WASH) services to all its workers.  Logic:  DISPLAY "Question unanswered"  WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable" if W1.1 Col Direct use importance rating ≠ Vital OR Important OR Neutral	WHERE		
Column: Reported monitoring the provision of WASH  Description:  This indicates whether the organization reports on its monitoring of the provision of water, sanitation, and hygiene (WASH) services to all its workers.  Logic:  DISPLAY "Question unanswered"  WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable" if W1.1 Col Direct use importance rating ≠ Vital OR Important OR Neutral	W1.2		
Column: Reported monitoring the provision of WASH  Description:  This indicates whether the organization reports on its monitoring of the provision of water, sanitation, and hygiene (WASH) services to all its workers.  Logic:  DISPLAY "Question unanswered"  WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable" if W1.1 Col Direct use importance rating ≠ Vital OR Important OR Neutral	Does not contain data		
Description:  This indicates whether the organization reports on its monitoring of the provision of water, sanitation, and hygiene (WASH) services to all its workers.  Logic:  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable" if W1.1 Col Direct use importance rating ≠ Vital OR Important OR Neutral			
Description:  This indicates whether the organization reports on its monitoring of the provision of water, sanitation, and hygiene (WASH) services to all its workers.  Logic:  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable" if W1.1 Col Direct use importance rating ≠ Vital OR Important OR Neutral	Column: Panartad manitaring the provision of	Data Source: W1 1 W1 2	Changes for 2023
Description:  This indicates whether the organization reports on its monitoring of the provision of water, sanitation, and hygiene (WASH) services to all its workers.  Logic:  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable" if W1.1 Col Direct use importance rating ≠ Vital OR Important OR Neutral		Data Source: W1.1, W1.2	Changes for 2025
This indicates whether the organization reports on its monitoring of the provision of water, sanitation, and hygiene (WASH) services to all its workers.  Logic:  No changes  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable" if W1.1 Col Direct use importance rating ≠ Vital OR Important OR Neutral			
sanitation, and hygiene (WASH) services to all its workers.  Logic:  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable" if W1.1 Col Direct use importance rating ≠ Vital OR Important OR Neutral	Description.		
sanitation, and hygiene (WASH) services to all its workers.  Logic:  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable" if W1.1 Col Direct use importance rating ≠ Vital OR Important OR Neutral	This indicates whether the arganization reports	on its manitaring of the provision of water	
Logic:  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable" if W1.1 Col Direct use importance rating ≠ Vital OR Important OR Neutral			
DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable" if W1.1 Col Direct use importance rating ≠ Vital OR Important OR Neutral		is workers.	
WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable" if W1.1 Col Direct use importance rating ≠ Vital OR Important OR Neutral	Logic:		No changes
WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable" if W1.1 Col Direct use importance rating ≠ Vital OR Important OR Neutral			
Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable" if W1.1 Col Direct use importance rating ≠ Vital OR Important OR Neutral			
Submitted OR Late Submission  DISPLAY "Question not applicable" if W1.1 Col Direct use importance rating ≠ Vital OR Important OR Neutral			
Submitted OR Late Submission  DISPLAY "Question not applicable" if W1.1 Col Direct use importance rating ≠ Vital OR Important OR Neutral	Overall response status ≠		
Late Submission  DISPLAY "Question not applicable" if W1.1 Col Direct use importance rating ≠ Vital OR Important OR Neutral	Submitted		
DISPLAY "Question not applicable" if W1.1 Col Direct use importance rating ≠ Vital OR Important OR Neutral			
DISPLAY "Question not applicable" if W1.1 Col Direct use importance rating ≠ Vital OR Important OR Neutral			
W1.1 Col Direct use importance rating ≠ Vital OR Important OR Neutral			
W1.1 Col Direct use importance rating ≠ Vital OR Important OR Neutral	DISPLAY "Question not applicable" if		
Vital OR Important OR Neutral			
OR Important OR Neutral	1		
Important OR Neutral			
OR Neutral			
Neutral			
DISDLAY "Voc"	Neutral		
	DIODI ANGUNG U		
	DISPLAY "Yes"		
WHERE			
W1.2_Row The provision of fully-functioning, safely managed WASH services to all workers		afely managed WASH services to all workers	
Col_% of sites/facilities/operations =			
Less than 1%	Less than 1%		
OR	OR		



	DISCESSORE INSIGHT
1-25 OR	
26-50	
OR	
51-75	
OR 76-99	
OR	
100%	
DISPLAY "Not monitored"	
WHERE	
W1.2_Row The provision of fully-functioning, safely managed WASH services to all workers	
Col_(% of sites/facilities/operations) = Not monitored	
Not monitored	
DISPLAY "Not relevant" if	
W1.2_Row The provision of fully-functioning, safely managed WASH services to all workers Col_(% of sites/facilities/operations) =	
Col_(% of sites/racilities/operations) =     Not relevant	
DISPLAY "None reported" if	
W1.2_Row The provision of fully-functioning, safely managed WASH services to all workers Col_(% of sites/facilities/operations) =	
Does not contain data	
AND	
W1.2 contains data	
DISPLAY "Question unanswered"	
WHERE	
W1.2	
Does not contain data	
Column: Reported water intensity metric Data Source: SW3.1	Changes for 2023



	DISCLOSURE INSIGHT
Description:	
This indicates whether organizations are reporting water intensity values for products or services. In general, 'Water intensity' = 'Volume of water used in making product (water unit)' / 'Output or volume of product created (product unit)'. Water intensity is typically used as a metric of efficiency, for instance Company A uses six liters of water to produce one liter of orange juice. Company B uses eight liters of water to produce one liter of orange juice. Company A is less water intensive (or more water-efficient) than Company B for that product.	
Logic:	No changes
DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission	
DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Water Security - Minimum	
DISPLAY "Yes" if SW3.1_Col_(Water intensity value) = Contains data	
DISPLAY "No, criteria unsatisfied" if SW3.1_Col_(Water intensity value) = Does not contain data and SW3.1 = Contains data	
DISPLAY "Question unanswered" if	



SW3.1 table contains no data		DISCEOSURE INSIGHT
	Data Courses MO 0	Changes for 2002
	Data Source: W3.3	Changes for 2023
Description:		
This indicates whether an organization incorpora	tes a water risk assessment into its core	
business procedures.		
Logic:		No changes
DISPLAY "Question unanswered"		
WHERE		
Overall response status ≠		
Submitted		
OR		
Late Submission		
DISPLAY "Yes"		
WHERE		
W3.3 =		
Yes, water-related risks are assessed		
DISPLAY "No"		
WHERE		
W3.3 =		
No, water risks-related are not assessed		
They make held all and het deceded		
DISPLAY "Question unanswered"		
WHERE		
W3.3 =		
Does not contain data		
	Data Source: W3.3, W3.3a	Changes for 2023
Description:	Dala Source. WS.S, WS.Sa	Changes for 2023
Description.		
This indicates the coverage the ergenization's wa	ator rick apparament has an direct appretions	
This indicates the coverage the organization's water risk assessment has on direct operations.		



	DISCEOSORE INSIGHT
Logic:	No change
DISPLAY "Question unanswered"	INO Change
WHERE	
Overall response status ≠	
Submitted	
OR	
Late Submission	
DISPLAY "Question not applicable"	
WHERE	
W3.3 ≠	
Yes, water-related risks are assessed	
DISPLAY "Full"	
WHERE in Same Row	
W3.3a Col (Value Chain Stage) Contains "Direct Operations"	
AND	
W3.3a Col (Coverage) = Full	
ruii	
DISPLAY "Partial"	
WHERE in Same Row	
W3.3a Col (Value Chain Stage) Contains "Direct Operations"	
AND W3.3a Row Direct Operations Col (Coverage) =	
Partial	
DISPLAY "None reported"	
WHERE in Same Row	
W3.3a Col (Value Chain Stage) Contains "Direct Operations"	
AND W/3 20 Boyy Direct Operations Col (Coverage)	
W3.3a Row Direct Operations Col (Coverage) = Does not contain data	
Does not contain data	



		DISCLOSURE INSIGHT
DISPLAY ""Question unanswered"" WHERE W3.3a Does not contain data"		
Column: Structured risk assessment	Data Source: W3.3, W3.3a	Changes for 2023
Description:		
This indicates whether the disclosing organize their direct operations.	zation has a developed risk assessment procedure in	
Logic: DISPLAY "Question unanswered" WHERE		No change
Overall response status ≠ Submitted	Overall response status ≠ Submitted	
OR Late Submission		
DISPLAY "Question not applicable" WHERE W3.3 ≠ Yes, water-related risks are assessed		
DISPLAY "Yes" WHERE in Same Row W3.3a Col (Value Chain Stage) = Direct Operations AND		
W3.3a_Col_(Coverage) = Full AND		
W3.3a_Col_(Risk assessment procedure) = Water risks are assessed as part of other column.		



```
W3.3a_Col_(Frequency of assessment) =
More than once a year
OR
Annually
OR
Every two years
AND
W3.3a_Col_(How far into the future are risks considered?) =
Up to 1 year
OR
1 to 3 years
OR
3 to 6 years
OR
More than 6 years
DISPLAY "No, Criteria unsatisfied"
WHERE in same Row
W3.3a Col (Value Chain Stage) = Direct Operations
AND
W3.3a_Col_(Coverage) ≠
Full
OR
W3.3a_Col_(Risk assessment procedure) ≠
Water risks are assessed as part of other company-wide risk assessment system
OR
W3.3a Col (Frequency of assessment) ≠
More than once a year
OR
Annually
OR
Every two years
OR
W3.3a Col (How far into the future are risks considered?) ≠
```



			DISCLOSURE INSIGHT
Up to 1 year			
OR			
1 to 3 years			
OR			
3 to 6 years			
OR			
More than 6 years			
AND			
W3.3a =			
Contains data			
DISPLAY "Question unanswered"			
WHERE			
W3.3a =			
Does not contain data			
Column: Potential financial figure at risk	Data Source: W4.2	Unit: USD (\$)	Changes for 2023
Description:			
This indicates the total amount of money rep			
risks manifested through either physical risk	, regulatory, reputational and	market, and/or	
technological risk.			
Logic:			No changes
DISPLAY "Question unanswered"			
WHERE			
Overall response status ≠			
Submitted			
OR			
Late Submission			
DISPLAY "Question not applicable"			
WHERE			
W4.1 ≠			



			DISCLOSURE INSIG	HT.
Yes, both in direct operations and the rest of or OR	ır value chain			
Yes, only within our direct operations				
OR		0 /		
W4.2 Row All_Col Are you able to provide a por Yes, a single estimate	tentiai financiai impact figi	ure?≠		
OR				
Yes, an estimated range				
DISPLAY Calculation				
Sum of values in				
W4.2_Row All_Col_Potential financial impact fig	jure (currency)			
W4.2_Row All_Col Potential financial impact fig	ure - maximum (currency)			
WHERE	· · · · · · · · · · · · · · · · · · ·			
Sum of values ≥ 0				
	**Multiply by conversion rate base on reported currency in W0.4. Where financial value provided, and no currency provided, display raw value with asterisk (*)			
and no currency provided, display raw value wit	ii asterisk ( )			
DISPLAY "None reported"				
WHERE				
W4.2_Row All_Col_Potential financial impact fig Does not contain data	jure (currency) =			
Does not contain data				
DISPLAY "Question unanswered"				
WHERE				
W4.2 = Does not contain data				
Does not contain data				
Column: Potential financial figure of	Data Source: W4.3, W4.3a	Unit: USD (\$)	Changes for 2023	
opportunities  Description:	W4.3a			
2000.19.10111				



	DISCLOSURE INSIGHT
This indicates the total amount of money reported to be presented by potential opportunities	
manifested through efficiency, resilience, products and service, and/or markets. Investors and	
data users are interested to know if organizations are realizing the opportunities stemming	
from changes in water availability, climatic conditions, and other water-related	
developments and their potential financial impact.	Newton
Logic:	No changes
DISPLAY "Question unanswered"	
WHERE	
Overall response status ≠	
Submitted	
OR	
Late Submission	
DISPLAY "Question not applicable"	
WHERE	
W4.3 ≠	
Yes, we have identified opportunities, and some/all are being realized	
DISPLAY "Question not applicable"	
WHERE	
W4.3a Row All_Col Are you able to provide a potential financial impact figure? =	
No, we do not have this figure	
DISPLAY Calculation	
Sum of values in	
W4.3a_Row All_Col_Potential financial impact figure (currency)	
AND	
W4.3a_Row All_Col Potential financial impact figure – maximum (currency)	
WHERE	
Sum of values ≥ 0	
**Multiply by conversion rate base on reported currency in W0.4. Where financial value provided,	
and no currency provided, display raw value with asterisk (*)	



		DISCLOSURE INSIGHT
DISPLAY "None reported"		
WHERE		
W4.3a_Row All_Col_Potential financial impact fi	gure (currency) =	
Does not contain data		
AND		
W4.3a contains data		
DISPLAY "Question unanswered"		
WHERE		
W4.3a =		
Does not contain data		
Column: Indirect use importance rating - Fresh	Data Source: W1.1	Changes for 2023
Water		
Description:		
Organizations are asked to rate the importance	(current and future) of water quality and water	
quantity to the success of their business. When		
adopted the definitions from the CEO Water Mar		
This KPI focuses on whether there are sufficient	amounts of good quality freshwater available in	
their supply chain.	3	
Logic:		No changes
		1.5 5.1.5.1955
DISPLAY "Question unanswered"		
WHERE		
Overall response status ≠		
Submitted		
OR		
Late Submission		
DISPLAY Not important at all		
WHERE		
W1.1 Row Sufficient amounts of good quality fr	eshwater available for use Col Indirect use	
importance rating =		
Not important at all		



**DISPLAY** Not very important

WHERE

W1.1 Row Sufficient amounts of good quality freshwater available for use Col Indirect use importance rating =

Not very important

**DISPLAY Neutral** 

WHERE

W1.1 Row Sufficient amounts of good quality freshwater available for use Col Indirect use importance rating =

Neutral

**DISPLAY Important** 

WHERE

W1.1 Row Sufficient amounts of good quality freshwater available for use Col Indirect use importance rating =

Important

**DISPLAY Vital** 

**WHERE** 

W1.1 Row Sufficient amounts of good quality freshwater available for use Col Indirect use importance rating =

Vital

**DISPLAY** Have not evaluated

**WHERE** 

W1.1 Row Sufficient amounts of good quality freshwater available for use Col Indirect use importance rating =

Have not evaluated

**DISPLAY** "None reported"

WHERE



	DISCLOSURE INSIGHT
W1.1 Row Sufficient amounts of good quality freshwater available for use Col Indirect use importance rating = Does not contain data AND W1.1 contains data	
DISPLAY "Question unanswered" WHERE W1.1 Does not contain data	
Column: Indirect use importance rating - Other Data Source: W1.1	Changes for 2023
Organizations are asked to rate the importance (current and future) of water quality and water quantity to the success of their business. When guiding organizations in their disclosure CDP has adopted the definitions below the CEO Water Mandate's Corporate Water Disclosure Guidelines. This KPI focuses on whether there are sufficient amounts of recycled, brackish and / or produced water available in their supply chain.	
Logic:	No changes
DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission	
DISPLAY Not important at all WHERE W1.1 Row Sufficient amounts of recycled, brackish and/or produced water available for use Col Indirect use importance rating = Not important at all	



DISPLAY Not very important

WHERE

W1.1 Row Sufficient amounts of recycled, brackish and/or produced water available for use Col Indirect use importance rating =

Not very important

**DISPLAY Neutral** 

WHERE

W1.1 Row Sufficient amounts of recycled, brackish and/or produced water available for use Col Indirect use importance rating =

Neutral

**DISPLAY Important** 

WHERE

W1.1 Row Sufficient amounts of recycled, brackish and/or produced water available for use Col Indirect use importance rating =

Important

**DISPLAY Vital** 

WHERE

W1.1 Row Sufficient amounts of recycled, brackish and/or produced water available for use Col Indirect use importance rating =

Vital

**DISPLAY** Have not evaluated

WHERE

W1.1 Row Sufficient amounts of recycled, brackish and/or produced water available for use Col Indirect use importance rating =

Have not evaluated

DISPLAY "None reported"

**WHERE** 

W1.1 Row Sufficient amounts of recycled, brackish and/or produced water available for use Col Indirect use importance rating =



	DISCLOSURE INSIGHT
Does not contain data	
AND	
W1.1 contains data	
DISPLAY "Question unanswered"	
WHERE	
W1.1	
Does not contain data	
Column: Risk assessment - supply chain Data Source: W3.3, W3.3a	Changes for 2023
Description:	
This indicates the coverage the organization's water risk assessment has on its supply chain.	
Logic:	
Logio.	No change
DISPLAY "Question unanswered"	1.10 0.10.1.90
WHERE	
Overall response status ≠	
Submitted	
OR Late Submission	
Late Submission	
DISPLAY "Question not applicable"	
WHERE	
W3.3 ≠	
Yes, water-related risks are assessed	
DISPLAY "Full"	
WHERE in Same Row Wa 2a Cal (Value Chain Stage) Contains Supply chain	
W3.3a Col (Value Chain Stage) Contains Supply chain AND	
W3.3a Col (Coverage) =	
Full	
DISPLAY "Partial"	



		DISCLOSURE INSIGNI
WHERE in Same Row W3.3a Col (Value Chain Stage) Contains Supply chain AND W3.3a Row Direct Operations Col (Coverage) = Partial		
DISPLAY "None reported" WHERE in Same Row W3.3a Col (Value Chain Stage) Contains Supply chain AND W3.3a Row Direct Operations Col (Coverage) = Does not contain data		
DISPLAY ""Question unanswered"" WHERE W3.3a Does not contain data"		
Column: Engages suppliers Data	Source: W1.1, W1.4	Changes for 2023
Description:  This indicates whether the organization asks its supplied and/or management. This represents supplier water enorganizations' tier two suppliers.		
Logic:  DISPLAY "Question unanswered"  WHERE  Overall response status ≠  Submitted  OR  Late Submission		W1.4 question number itself got changed w1.5  DISPLAY "Yes" W1.4 moved to W1.5 Column name changed. 2022:
Late Submission		2022: 2023: Engagement



WHERE	2022: Yes, our suppliers
CRM Selected tier =	2023: Yes
Water Security - Minimum	
	DISPLAY " No"
DISPLAY "Question not applicable"	W1.4 moved to W1.5
WHERE	Column name changed.
W1.1_ Col_Indirect use importance rating ≠	2022:
Neutral	2023: Engagement
OR	Option changed
Important	2022: No, not currently but we intend to
OR	within two years
Vital	No, we do not engage on water with our
DIODLAY IIV II	value chain
DISPLAY "Yes"	Yes, our customers or other value chain
WHERE	partners
W1.5 Col_Engagement =	2023: No
Yes	
DISPLAY "No"	
WHERE	
W1.5 Col_Engagement =	
No	
DISPLAY "Question unanswered"	
WHERE	
W1.5 =	
Does not contain data	
Column: % of total procurement spend Data Source: W1.4a	Changes for 2023
Description:	



	DISCLOSURE INSIGHT
This indicates the proportion of the disclosing organizations procurement spend represented by	
the suppliers they engage with on water use, risks, and management.	
Logic:	
	This KPI has been deleted
DISPLAY "Question unanswered"	
WHERE	
Overall response status ≠	
Submitted	
OR	
Late Submission	
DISPLAY "Question not applicable, minimum version"	
WHERE	
CRM Selected tier =	
Water Security - Minimum	
DISPLAY "Question not applicable"	
WHERE	
W1.4 ≠	
Yes, our suppliers	
DISPLAY 76-100	
WHERE	
W1.4a Col % of total procurement spend =	
76-100	
DISPLAY 51-75	
WHERE	
W1.4a Col % of total procurement spend =	
51-75	
DISPLAY 26-50	
WHERE	
W1.4a Col % of total procurement spend =	
	ı



		DISCLOSURE INSIGI
26-50		
DISPLAY 1-25 WHERE		
W1.4a Col % of total procurement spend = 1-25		
DISPLAY Less than 1% WHERE		
W1.4a Col % of total procurement spend = Less than 1%		
DISPLAY Unknown WHERE		
W1.4a Col % of total procurement spend = Unknown		
DISPLAY None reported WHERE		
W1.4a Col % of total procurement spend = Does not contain data		
AND		
W1.4a contains data		
DISPLAY "Question unanswered" WHERE		
W1.4a		
Does not contain data		
Column: % of total procurement spend on onboarding & compliance	Data Source: W1.4b	Changes for 2023
Description:		
This indicates what proportion of the disclosing	organizations procurement spend is allocated to	
onboarding and compliance training/requireme		
The same same same same same same same sam	c calcle	l



Logic: This KPI has been deleted DISPLAY "Question unanswered" WHERE Overall response status # Submitted OR Late Submission DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Water Security - Minimum DISPLAY "Question not applicable" WHERE W1.4 ≠ Yes, our suppliers **DISPLAY** calculation SUM of midpoint of values to a maximum of 100 in W1.4b Row All Col % of total procurement spend WHERE W1.4b Col Type of engagement = Onboarding & compliance **DISPLAY Criteria unsatisfied** WHERE all rows W1.4b Col Type of engagement = Onboarding & compliance **AND** W1.4b Col % of total procurement spend = Does not contain data



		DISCLOSURE INSIGHT
DISPLAY Criteria unsatisfied		
WHERE		
W1.4b Col Type of engagement ≠		
Onboarding & compliance		
AND		
W1.4b contains data		
DISPLAY "Question unanswered"		
WHERE		
W1.4b =		
Does not contain data		
Column: % of total procurement spend on	Data Source: W1.4b	Changes for 2023
incentivizing for improved water management		
and stewardship		
Description:		
'		
This indicates the proportion of the disclosing or	ganizations procurement spend represented by	
the suppliers they engage with regarding incen-		
stewardship.	9 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
Logic:		
		This KPI has been deleted
DISPLAY "Question unanswered"		
WHERE		
Overall response status ≠		
Submitted		
OR		
Late Submission		
DISPLAY "Question not applicable, minimum ve	rsion"	
WHERE		
CRM Selected tier =		
Water Security - Minimum		



DISPLAY "Question not applicable" WHERE W1.4 ≠ Yes, our suppliers **DISPLAY** calculation SUM of midpoint of values to a maximum of 100 in W1.4b Row All Col % of total procurement spend WHERE W1.4b Col Type of engagement = Incentivizing for improved water management and stewardship **DISPLAY Criteria unsatisfied** WHERE all rows W1.4b Col Type of engagement = Incentivizing for improved water management and stewardship AND W1.4b Col % of total procurement spend = Does not contain data **DISPLAY Criteria unsatisfied** WHERE W1.4b Col Type of engagement ≠ Incentivizing for improved water management and stewardship AND W1.4b contains data DISPLAY "Question unanswered" WHERE W1.4b =Does not contain data Column: % of total procurement spend on Data Source: W1.4b Changes for 2023 innovation and collaboration



	DISCLOSURE INSIGHT
Description:	
This indicates the proportion of the disclosing organizations procurement spend represented by the suppliers they engage with regarding innovation and compliance.	
Logic:	
BIODI AVVIIO	This KPI has been deleted
DISPLAY "Question unanswered" WHERE	
Overall response status ≠	
Submitted	
OR	
Late Submission	
DISPLAY "Question not applicable, minimum version"	
WHERE	
CRM Selected tier =	
Water Security - Minimum	
DISPLAY "Question not applicable"	
WHERE	
W1.4 ≠	
Yes, our suppliers	
DISPLAY calculation	
SUM of midpoint of values to a maximum of 100 in	
W1.4b Row All Col % of total procurement spend	
WHERE	
W1.4b Col Type of engagement = Innovation & collaboration	
DISPLAY Criteria unsatisfied	
WHERE all rows	
W1.4b Col Type of engagement =	
Innovation & collaboration	



AND		
W1.4b Col % of total procurement spend = Does not contain data		
DISPLAY Criteria unsatisfied WHERE		
W1.4b Col Type of engagement ≠		
Innovation & collaboration AND		
W1.4b contains data		
DISPLAY "Question unanswered" WHERE		
W1.4b = Does not contain data		
Column: Risks associated with your spend	Data Source: SW1.1, SW1.1a	Changes for 2023
This indicates whether the organization identified	ed water-related impacts that could have an	
impact on a customer.		
Impact on a customer.  Logic:		No changes
<u> </u>		No changes
Logic: DISPLAY "Question unanswered"		No changes
Logic:  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR		No changes
Logic:  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission		No changes
Logic:  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR		No changes
Logic:  DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission  DISPLAY "Question not applicable"	convices from facilities listed in W/5 1	No changes



	DISCLOSURE INSIGH
DISPLAY "Yes"	
WHERE for same row	
SW1.1a_Row (same row)_Col_(requesting member) =	
Specific SC member	
AND	
SW1.1a_ Row (same row)_Col_(Facility reference number) =	
Contains data	
DISPLAY "No, criteria unsatisfied"	
WHERE for same row	
SW1.1a_Row (same row)_Col_(requesting member)	
Specific SC member	
AND	
SW1.1a_ Row (same row)_Col_(Facility reference number) =	
Does not contain data	
DISPLAY "No, criteria unsatisfied"	
WHERE for same row	
SW1.1a_Row (same row)_Col_(requesting member) ≠	
Specific SC member	
AND	
SW1.1a_ Row (same row)_Col_(Facility reference number) =	
Contains data	
DISPLAY "Question unanswered"	
WHERE	
SW1.1a =	
Does not contain data	
Column: Proposed collaborative opportunity Data Source: SW2.1	Changes for 2023
Description:	- Shanges for 2020
Boothphon.	
This indicates if the organization communicated any new water-related collaborative projects to	
the requested members.	
Logic:	
	-



	No also as a	٦
DISPLAY "Question unanswered"	No changes	I
WHERE		
Overall response status ≠		
Submitted		
OR		
Late Submission		
DISPLAY "Yes"		
WHERE for same row		
SW2.1_Row (same row)_Col_(requesting member) =		
Specific SC member		
AND		
SW2.1_ Row (same row)_Col_(Type of project) =		
Contains data		
DISPLAY "No, criteria unsatisfied"		
WHERE for same row		
SW2.1_Row (same row)_Col_(requesting member) =		
Specific SC member		
AND SAME A DECEMBER OF THE SAME AS A SAME A SAME AS A SAME		
SW2.1_ Row (same row)_Col_(Type of project) =		
Does not contains data		
DISPLAY "No, criteria unsatisfied"		
WHERE for same row		
SW2.1_Row (same row)_Col_(requesting member) ≠		
Specific SC member		I
AND SW2.1 Bow (some row) Col. (Type of project)		ĺ
SW2.1_ Row (same row)_Col_(Type of project) = Contains data		ĺ
Oomanis data		
DISPLAY "Question unanswered"		ĺ
WHERE		



0)4/0,4		DISCLOSURE INSIGHT
SW2.1 =		
Does not contain data		01 ( 0000
Column: Associated water projects	Data Source: SW2.2, SW2.2a	Changes for 2023
implemented due to member engagement		
Description:		
This indicates if the member company's engage	gement has driven the implementation of	water-
related projects.		
Logic:		
DIODI AVVIIO		No changes
DISPLAY "Question unanswered"		
WHERE		
Overall response status ≠		
Submitted		
OR		
Late Submission		
DISPLAY "Question not applicable"		
WHERE		
SW2.2 ≠		
Yes		
DIODI AVAIVA II		
DISPLAY "Yes"		
WHERE for same row		
SW2.2a_Row (same row)_Col_(requesting me	ember) =	
Specific SC member		
AND		
SW2.2a_ Row (same row)_Col_(Category of p	project) =	
Contains data		
DICDLAY "No evitorio un estistical"		
DISPLAY "No, criteria unsatisfied"		
WHERE for same row		
SW2.2a_Row (same row)_Col_(requesting me	emper) =	
Specific SC member		



	DISCESSORE INSIGHT
AND SW2.2a_ Row (same row)_Col_(Category of project) = Contains data	
DISPLAY "No, criteria unsatisfied" WHERE for same row SW2.2a_Row (same row)_Col_(requesting member) = Specific SC member AND SW2.2a_ Row (same row)_Col_(Category of project) = Contains data	
DISPLAY "Question unanswered" WHERE SW2.2a = Does not contain data	



**Score - Water Security** 

ocore water occurry		DISCLOSURE INSIGHT
Column	Data Source	Logic
Current Year Score	DW Score database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date
Current Year Score Breakdown: Water accounting	DW Score database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date
Current Year Score Breakdown: Business impact	DW Score database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date  KPI Title changed 2022: Current Year Score Breakdown: Business strategy
		2023: Current Year Score Breakdown: Business Impacts
Current Year Score Breakdown: Water risk assessment	DW Score database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date



		DISCLOSURE INSIGHT
Current Year Score Breakdown: Water related risks exposure & response	DW Score database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date
Current Year Score Breakdown: Water related opportunities	DW Score database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date
Current Year Score Breakdown: Water policies	DW Score database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date
Current Year Score Breakdown: Governance	DW Score database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date
Current Year Score Breakdown: Business strategy	DW Score database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date



		DISCLOSURE INSIGHT
Current Year Score Breakdown: Integrated approaches to env challenges	DW Score database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date
Current Year Score Breakdown: Targets and goals	DW Score database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date
Current Year Score Breakdown: Value chain engagement	DW Score database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date
Current Year Score Breakdown: Verification	DW Score database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date
Previous Year Score	DW Score database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date



Currency Conversion Data to USD
Currency conversion figures used to calculate the revenue KPI in each theme.

Code	Currency	Source Data Year	Exchange Rate to USD
	Afghanistan		
AFN	Afghani	2022	0.0111372210
ALL	Albania Lek	2022	0.0088607588
DZD	Algeria Dinar	2022	0.0070399854
AOA	Angola Kwanza	2022	0.0021911422
ARS	Argentina Peso	2022	0.0078565468
AMD	Armenia Dram	2022	0.0023206272
AWG	Aruba Guilder	2022	0.5555014937
AUD	Australia Dollar	2022	0.6950836164
AZN	Azerbaijan Manat	2022	0.5882352900
BSD	Bahamas Dollar	2022	1.0000720370
BHD	Bahrain Dinar	2022	2.6527783123
BDT	Bangladesh Taka	2022	0.0107681235
BBD	Barbados Dollar	2022	0.4956037614
BYN	Belarus Ruble	2022	0.3607450942
BZD	Belize Dollar	2022	0.4964449737
BMD	Bermuda Dollar	2022	1.000000000
BTN	Bhutan Ngultrum	2022	0.0127435550
ВОВ	Bolivia BolÃ-viano	2022	0.1452046904
BAM	Bosnia and Herzegovina Convertible Marka	2022	0.5388958455
BWP	Botswana Pula	2022	0.0810673477



			DISCLOSURE INSIGHT
BRL	Brazil Real	2022	0.1940402786
	Brunei Darussalam		
BND	Dollar	2022	0.7259266918
BGN	Bulgaria Lev	2022	0.5387669411
BIF	Burundi Franc	2022	0.0004881362
KHR	Cambodia Riel	2022	0.0002447850
CAD	Canada Dollar	2022	0.7687734918
CVE	Cape Verde Escudo	2022	0.0095584359
	Cayman Islands		
KYD	Dollar	2022	1.2006662466
CLP	Chile Peso	2022	0.0011494521
CLF	Chile Unidad de Fomento	2022	37.9010915880
CNY	China Yuan Renminbi	2022	0.1488857378
СОР	Colombia Peso	2022	0.0002367983
XOF	Communauté FinanciÃ"re Africaine (BCEAO) Franc	2022	0.0016067553
XAF	Communauté Financière Africaine (BEAC) CFA Franc BEAC	2022	0.0016067511
KMF	Comorian Franc	2022	0.0021468189
VDE	Comptoirs Français du Pacifique (CFP)	2022	0.0000534.055
XPF	Franc	2022	0.0090631865



		DISCLOSURE INSIGHT
Congo/Kinshasa		
Franc	2022	0.0004952415
Costa Rica Colon	2022	0.0015536227
Croatia Kuna	2022	0.1488437133
Cuba Convertible Peso	2022	NULL
Cuba Peso	2022	0.0416680629
Czech Republic Koruna	2022	0.0429016955
Denmark Krone	2022	0.1416297619
Djibouti Franc	2022	0.0056205623
Dominican Republic Peso	2022	0.0182145933
East Caribbean Dollar	2022	0.3700209000
Egypt Pound	2022	0.0530625612
El Salvador Colon	2022	0.1143682504
Eritrea Nakfa	2022	NULL
Ethiopia Birr	2022	0.0192116761
Euro Member Countries	2022	1.0537715479
Falkland Islands (Malvinas) Pound	2022	NULL
Fiji Dollar	2022	0.4570197236
Gambia Dalasi	2022	0.0180507928
Georgia Lari	2022	0.3482557879
Ghana Cedi	2022	0.1180784216
Gibraltar Pound	2022	NULL
	Franc Costa Rica Colon Croatia Kuna Cuba Convertible Peso Cuba Peso Czech Republic Koruna Denmark Krone Djibouti Franc Dominican Republic Peso East Caribbean Dollar Egypt Pound El Salvador Colon Eritrea Nakfa Ethiopia Birr Euro Member Countries Falkland Islands (Malvinas) Pound Fiji Dollar Gambia Dalasi Georgia Lari Ghana Cedi	Franc Costa Rica Colon Croatia Kuna Cuba Convertible Peso Cuba Peso Czech Republic Koruna Coundant Franc Dominican Republic Peso East Caribbean Dollar Dollar Ei Salvador Colon Eritrea Nakfa Countries Euro Member Countries Falkland Islands (Malvinas) Pound Costa Rica Colon Costa Rica Colon Costa Republic Countries C



		DISCLOSURE INSIGHT
Guatemala Quetzal	2022	0.1291246329
Guernsey Pound	2022	NULL
Guinea Franc	2022	0.0001139184
Guyana Dollar	2022	0.0047897047
Haiti Gourde	2022	0.0086031877
Honduras Lempira	2022	0.0406574414
Hong Kong Dollar	2022	0.1277047877
Hungary Forint	2022	0.0027071890
Iceland Krona	2022	0.0074138389
India Rupee	2022	0.0127374486
Indonesia Rupiah	2022	0.0000673660
Monetary Fund (IMF) Special	2022	NULL
Iran Rial	2022	0.0000236644
Iraq Dinar	2022	0.0006854457
Isle of Man Pound	2022	NULL
Israel Shekel	2022	0.2982642773
Jamaica Dollar	2022	0.0065200113
Japan Yen	2022	0.0076574492
Jersey Pound	2022	NULL
Jordan Dinar	2022	1.4103269726
Kazakhstan Tenge	2022	0.0021709182
Kenya Shilling	2022	0.0084870643
Korea (North) Won	2022	NULL
Korea (South) Won	2022	0.0007766128
	Guernsey Pound Guinea Franc Guyana Dollar Haiti Gourde Honduras Lempira Hong Kong Dollar Hungary Forint Iceland Krona India Rupee Indonesia Rupiah International Monetary Fund (IMF) Special Drawing Rights Iran Rial Iraq Dinar Isle of Man Pound Israel Shekel Jamaica Dollar Japan Yen Jersey Pound Jordan Dinar Kazakhstan Tenge Kenya Shilling Korea (North) Won	Guernsey Pound 2022 Guinea Franc 2022 Haiti Gourde 2022 Honduras Lempira 2022 Hong Kong Dollar 2022 Hungary Forint 2022 Iceland Krona 2022 India Rupee 2022 Indonesia Rupiah 2022 International Monetary Fund (IMF) Special Drawing Rights 2022 Iran Rial 2022 Iran Pinar 2022 Isle of Man Pound 2022 Israel Shekel 2022 Japan Yen 2022 Jersey Pound 2022 Jordan Dinar 2022 Kazakhstan Tenge 2022 Kenya Shilling 2022 Korea (North) Won 2022





			DISCLOSURE INSIGHT
	Netherlands		
ANG	Antilles Guilder	2022	0.5553112384
NZD	New Zealand Dollar	2022	0.6359173973
NIO	Nicaragua Cordoba	2022	0.0278826560
NGN	Nigeria Naira	2022	0.0023595030
NOK	Norway Krone	2022	0.1044395564
OMR	Oman Rial	2022	2.5975561315
PKR	Pakistan Rupee	2022	0.0049447908
PAB	Panama Balboa	2022	1.0006099693
	Papua New Guinea		
PGK	Kina	2022	0.2832674707
PYG	Paraguay Guarani	2022	0.0001433656
PEN	Peru Sol	2022	0.2610416227
PHP	Philippines Peso	2022	0.0183666418
PLN	Poland Zloty	2022	0.2251423356
QAR	Qatar Riyal	2022	0.2746471630
RON	Romania Leu	2022	0.2137232663
RUB	Russia Ruble	2022	0.0148561738
RWF	Rwanda Franc	2022	0.0009622819
SHP	Saint Helena Pound	2022	NULL
WST	Samoa Tala	2022	NULL
SAR	Saudi Arabia Riyal	2022	0.2663581619
RSD	Serbia Dinar	2022	0.0089726111
SCR	Seychelles Rupee	2022	0.0737900357
SLL	Sierra Leone Leone	2022	0.0000733554
SGD	Singapore Dollar	2022	0.7255907422



			DISCLOSURE INSIGHT
	Solomon Islands		
SBD	Dollar	2022	0.1228752055
SOS	Somalia Shilling	2022	0.0017500540
ZAR	South Africa Rand	2022	0.0613560238
SSP	South Sudan Pound	2022	NULL
LKR	Sri Lanka Rupee	2022	0.0032455962
SDG	Sudan Pound	2022	0.0020126542
SRD	Suriname Dollar	2022	0.0422723291
SZL	Swaziland Lilangeni	2022	0.0613744144
SEK	Sweden Krona	2022	0.0991947210
CHF	Switzerland Franc	2022	1.0482406474
SYP	Syria Pound	2022	NULL
	São Tomé and		
STD	PrÃ-ncipe Dobra	2022	NULL
	São Tomé and		
STN	PrÃ-ncipe Dobra	2022	NULL
TWD	Taiwan New Dollar	2022	0.0336487447
TJS	Tajikistan Somoni	2022	0.0919885858
TZS	Tanzania Shilling	2022	0.0004301234
ТНВ	Thailand Baht	2022	0.0286004110
TOP	Tonga Pa'anga	2022	0.4294887671
	Trinidad and		
TTD	Tobago Dollar	2022	0.1473844518
TND	Tunisia Dinar	2022	0.3252459868
TRY	Turkey Lira	2022	0.0612019272
	Turkmenistan		
TMT	Manat	2022	0.2858242581



						SCLUSURE INSIGHT	
TVD	Tuvalu Dollar	2022	NULL				
UGX	Uganda Shilling	2022	0.0002713592				
UAH	Ukraine Hryvnia	2022	0.0310690254				
AED	United Arab Emirates Dirham	2022	0.2722528474				
GBP	United Kingdom Pound	2022	1.2368985753				
USD	United States Dollar	2022	1.000000000				
UYU	Uruguay Peso	2022	0.0243295425				
UZS	Uzbekistan Som	2022	0.0000905535				
VUV	Vanuatu Vatu	2022	NULL				
VEF	Venezuela BolÃ-var	2022	NULL				
VND	Viet Nam Dong	2022	0.0000427554				
YER	Yemen Rial	2022	0.0039958439				
ZMW				Zambia Kwacha	2022	0.0590617224	
ZWD			Zimbabwe Dollar	2022	NULL		
ZWL			Zimbabwe Dollar	2022	NULL		