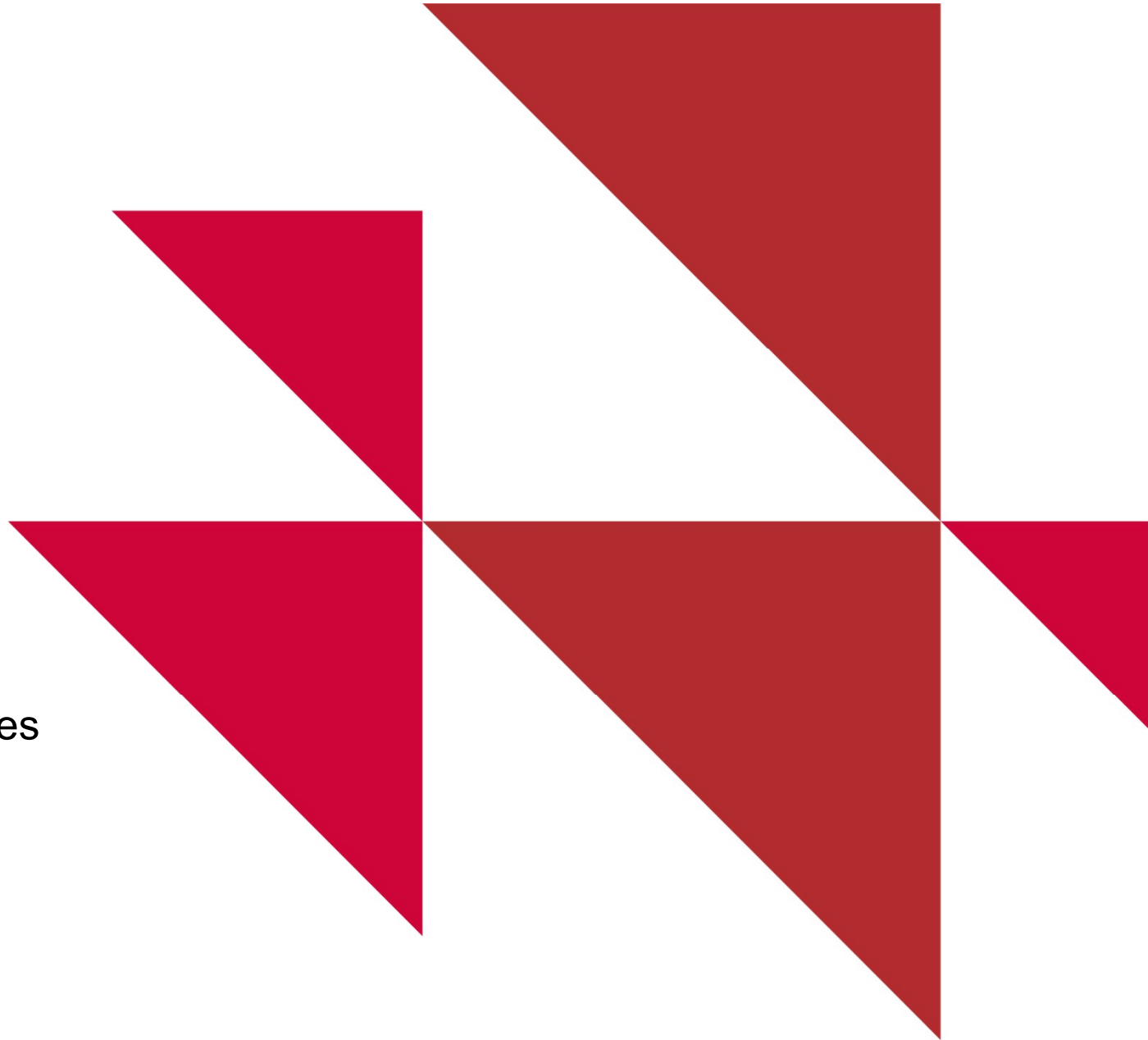


# 2022 Forests Questionnaire

Bernardo Esteves

Account Manager, Reporter Services

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# Overview of Questionnaire Changes for 2022

# Details of all 2022 revisions






Refer to the ‘Changes’ documents on CDP website:

***“Questionnaire changes 2021-2022”***

Examples include:

- ▼ New question
- ▼ Restructured question
- ▼ New drop-downs
- ▼ Updated question dependencies

CDP questionnaire changes 2021-2022

		
<p>Climate change</p> <p>A map of the relationship between questions in the 2021 climate change questionnaire and the 2022 climate change questionnaire.</p>	<p>Forests</p> <p>A map of the relationship between questions in the 2021 forests questionnaire and the 2022 forests questionnaire.</p>	<p>Water security</p> <p>A map of the relationship between questions in the 2021 water security questionnaire and the 2022 water security questionnaire.</p>

# OVERVIEW OF CHANGES FOR 2022

## Categories of changes



### “Minor change”

- ▼ The requested data **has not** changed:
  - Addition of a comment column
  - Minor revisions to drop-down options
  - Non-substantive wording edits (clarifications and corrections)

### “Modified question”

- ▼ The requested data **has** changed:
  - Addition or removal of columns
  - Major revisions to drop-down options (majority of options affected)
  - Substantive revision to the question text

# Scope of changes for 2022



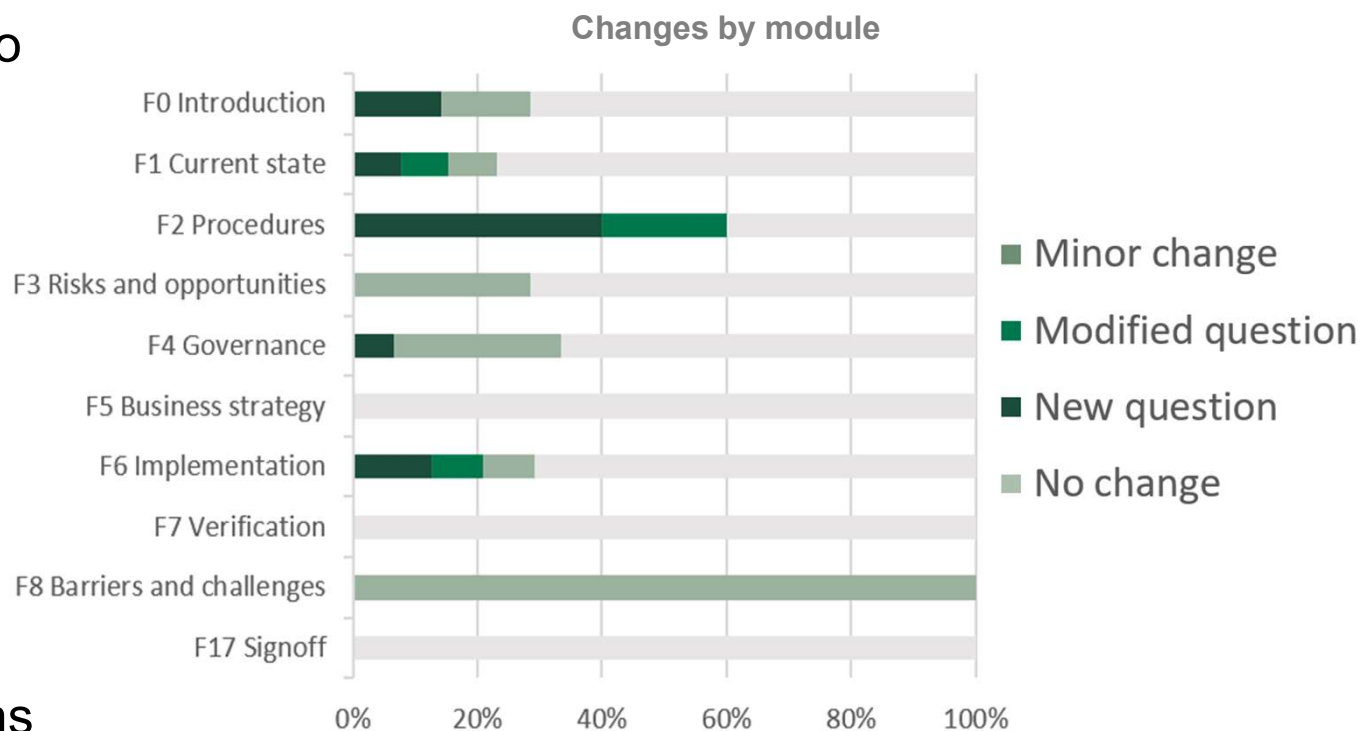
▼ **92%** of the questionnaire has no change or a minor change

▼ **2** removed questions

▼ **8** new questions

▼ **4** modified questions

▼ **No** new sector specific questions



**Total questions in 2022: 78**

(excludes sector specific questions and supply chain module)

# Headline content changes



## 2 Removed questions

(plus 2 from the Supply chain module)

- ▼ **F2.1b** on issues and **F2.1c** on stakeholders considered in forests-related risk assessments – merged into F2.1a.
- ▼ **SF0.2, SF0.2a** requesting an ISIN number.

## 8 New questions

- ▼ **F0.6** Company's unique identifier (e.g. ISIN number)
- ▼ **F1.7** Land conversion
- ▼ **F2.2, F2.2a** Supply chain mapping
- ▼ **F4.1d** Board member competency on forests-related issues
- ▼ **F6.10, F6.10a, F6.10b** Landscape approaches (including jurisdictional approaches)

## 4 Modified questions

- ▼ **F1.3** requests new information on natural ecosystem conversion
- ▼ **F2.1a** requests how issues and stakeholders are considered in forest-related risk assessments
- ▼ **F6.3** allows companies that do not have any third-party certification schemes to indicate if they have plans to adopt one in the next two years
- ▼ **F6.11 (2021 F6.10)** the option to disclose on jurisdictional approaches has been removed

# Overview of scoring



# Scoring principles



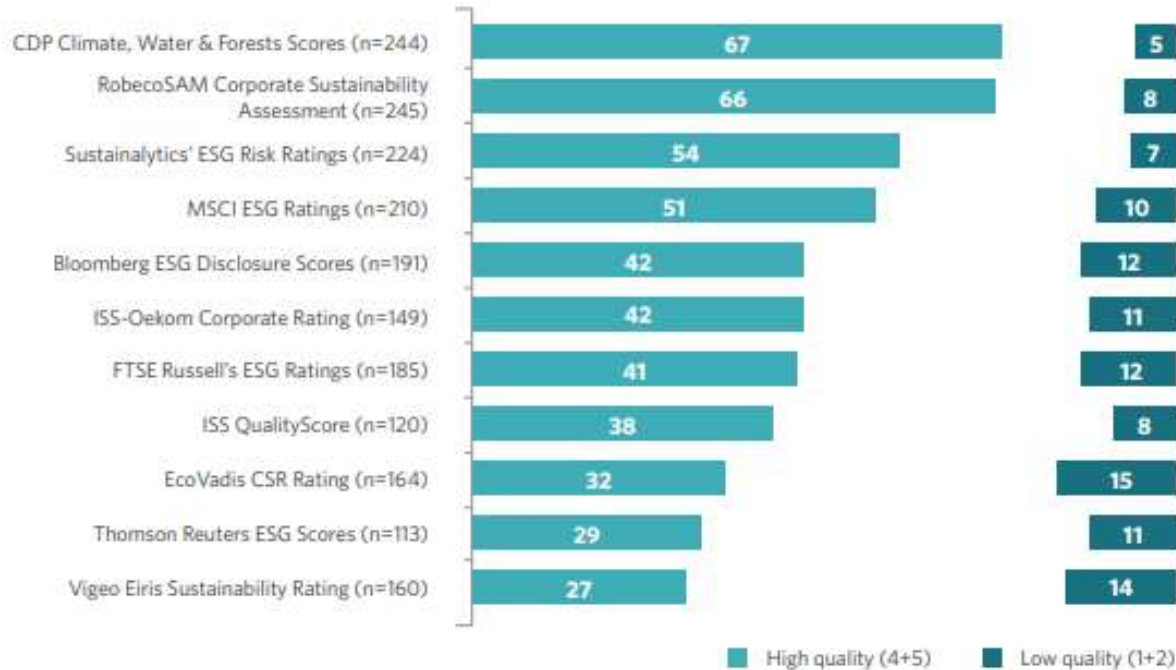
- ▼ **Independent:** Scoring is completed by partner organizations trained by CDP. All scores are subject to rigorous quality assurance checks.
- ▼ **Comparable:** The CDP methodologies are the same across all countries – the same key actions need to be demonstrated and same information provided.
- ▼ **Transparent:** The full guidance and methodology is available online, alongside webinars and explanations.
- ▼ **Wide reaching:** In 2021, over 23,000 final scores were awarded.
- ▼ **Influential:** Public scores are published in the CDP website and reports, inform multiple market indices and are shared directly with investors.



# How credible is CDP?



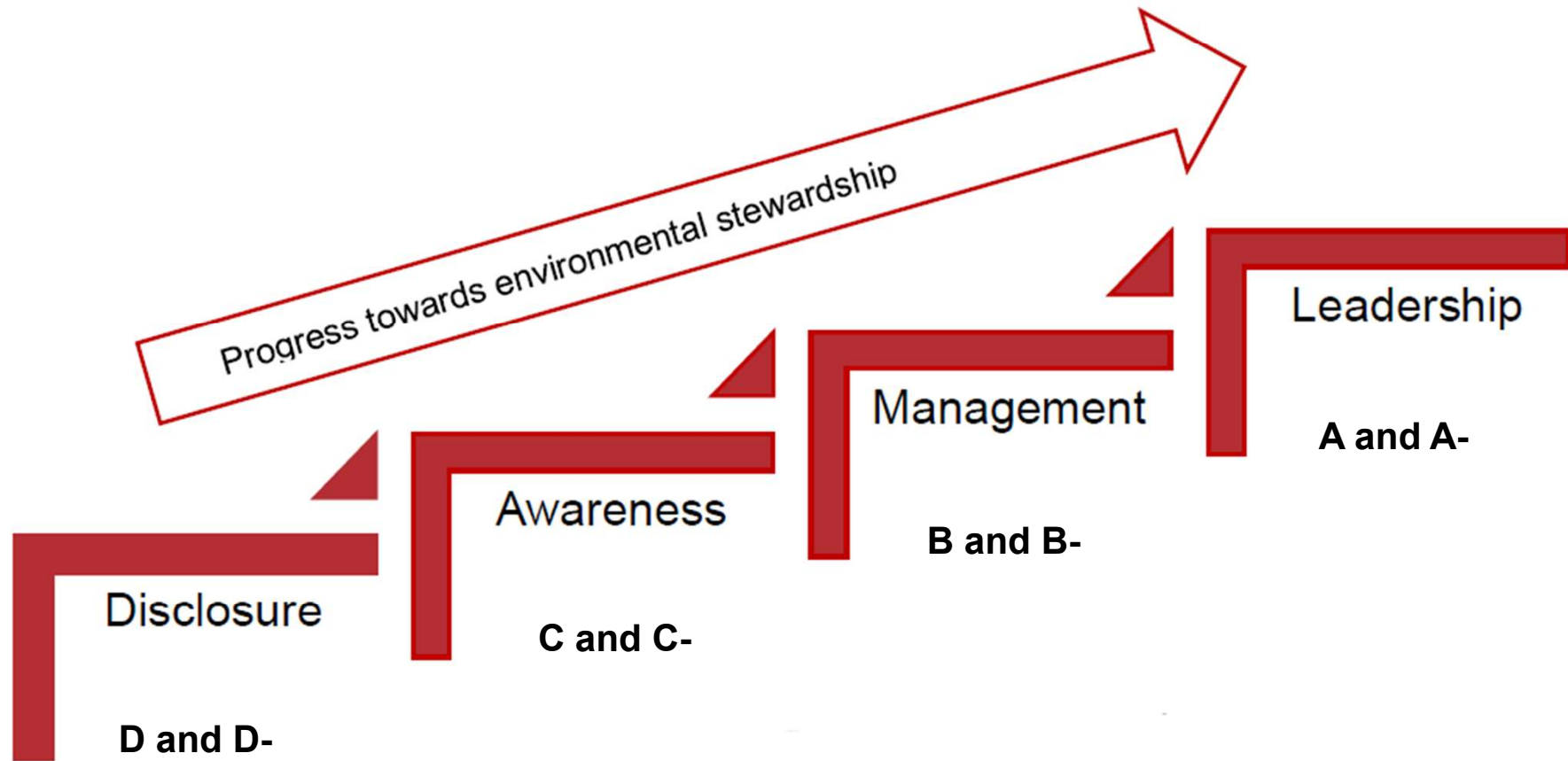
Expert Survey: ESG Ratings Quality



We scored over 23,000 responses across all programmes with 589 of those in Forests. This was a 22% increase in scores from 2020.

# Scoring approach

# Scoring approach: levels





# The Forests questionnaire

# Commodity-driven questionnaire and scoring



- ▼ Companies receive one score per commodity
- ▼ Timber, Palm Oil, Cattle Products, and Soy are scored
- ▼ Companies can also respond for Rubber, Cocoa and Coffee, but these commodities will receive no score
- ▼ To be scored: companies must select **‘Yes, disclosing’** to at least one of the scored commodities in question F0.4 and select the **stages of the value chain** in which they operate.



Photo credits: Cattle in Colombia's eastern plains - Neil Palmer, CIAT; Wood market in Cameroon - Olivier Girard, CIFOR; Jukwa Village & Palm Oil Production - Ghana oneVillage Initiative; Soy bean at Carimagua, in Colombia's eastern plains - Neil Palmer, CIAT

In add-row tables: companies must add a row for each commodity AND select the commodity in the first column to receive points.

# Scoring changes

# Overview of scoring changes



**A-list criteria:** changes to reflect best-practice actions in forests-related issues



**Question-level changes:** criteria modified to reflect expected performance at each level or for cross-theme alignment



**New and modified questions:** with modified scoring criteria



**Rewording:** all criteria restructured and reworded for consistency and to align phrasing across themes



# 2022 Forests A-list criteria

# Forests A-list criteria



## 2022 A-list criteria

Several questions are scored for Leadership (please see Question level scoring criteria for further details) and a minimum threshold of points must be met to achieve the Leadership band.

In order to achieve A List status, companies must ensure several items are included within their response and meet several criteria (assessed for each commodity separately):

- A minimum threshold score of Leadership points must be achieved, as outlined in the Scoring Introduction;
- No significant exclusions reported in questions F0.5/F0.5a:
  - In the rationale of the exclusions (F0.5a) companies must provide an indication of the level of significance of each exclusion reported, and a quantitative measure of the commodity usage that each exclusion represents. Companies that fail to provide any kind of rationale or quantitative measure in their explanations will not be eligible for the 2022 Forests A list.
  - Exclusions due to recent mergers, acquisitions or divestitures will not be considered as significant exclusions and are exempt from the above criteria. If reporting an exclusion due to recent mergers or acquisitions, include the year in which the acquisition occurred and when the company expects to include the forests-related data in their reporting.
- Demonstrate that a comprehensive and thorough risk assessment of all operations and supply chains has been undertaken: by achieving full Awareness points in question F2.1a;
- Demonstrate action towards deforestation and forest degradation-related commitments:



# Forests A-list criteria

## 2022 A-list criteria

- Demonstrate action towards deforestation and forest degradation-related commitments:

- Companies must select 'Yes' in questions F4.6, F6.1, F6.2 and F6.11; 'Yes, we have a documented forest policy that is publicly available' in F4.5; 'Yes, we have a system in place for our no conversion and/or deforestation commitments' in F6.4; and 'Yes, working with direct suppliers' in F6.8 (if applicable);
- Companies must select at least one of the following in column 'Content' in question F4.5a: 'Commitment to eliminate conversion of natural ecosystems', 'Commitment to eliminate deforestation' or 'Commitment to no deforestation, to no planting on peatlands and to no exploitation (NDPE)';
- Companies must select at least one of the following in column 'Criteria' in question F4.6b: 'No conversion of natural ecosystems' or 'Zero gross deforestation / no deforestation' (for Timber products, 'Zero net deforestation' will also be accepted);
- Companies must achieve EITHER full Leadership points in question F6.2a (i.e. at least 90% traceability of commodity volumes to a sufficient point of traceability), OR full Management points in question F6.3 (i.e. at least 70% certification of commodity volumes).

- Requirement to achieve points for question F4.6b, Leadership criterion ii) removed
- New A-list requirements introduced – companies must:
  - Have a public no deforestation/conversion commitment,
  - Include commitments to eliminate conversion and/or deforestation in their forest policy,
  - Have EITHER 90% traceability of commodity volumes to a sufficient point of traceability, OR 70% certification of commodity volumes.



# Question-level changes



# Question-level changes



## Key criterion changes

Land-based metrics	F1.3, F1.4, F6.5, F6.6a
Consumption and production data	F1.5a, F1.5b
Forest risk and impact assessment	F2.1a
Forest-related risks	F3.1b
Forest-related opportunities	F3.2a
Policy and commitments	F4.5a, F4.5b, F4.6b
Business strategy	F5.1
Targets	F6.1a
Traceability	F6.2a
Engagement	F6.8, F6.11

## New questions

Land-based metrics	F1.7
Forest risk and impact assessment	F2.2, F2.2a
Governance	F4.1d
Engagement	F6.10, F6.10a, F6.10b

## Other changes

100% Disclosure	F0.5a
Land-based metrics	F1.2, F6.4
Forest-related risks	F3.1a, F3.1c
Governance	F4.1a, F4.2
Policy and commitments	F4.5, F4.6a
Engagement	F6.7, F6.9

# Module F1: Current state

**(F1.3) Provide details on the land area you control and/or manage that is used for the production of your disclosed commodity(ies). [Modified question]**

Forest risk commodity	Type of control	Country/Area	Land type*	Area (hectares)	% Area certified
Select from: List created from forest risk commodities selected in F0.4	Select from: <ul style="list-style-type: none"> <li>Own land</li> <li>Concession/lease</li> <li>Outgrowers</li> <li>Scheme/Plasma smallholders [Palm oil only]</li> <li>Other type of control, please specify</li> </ul>	Select from: [List of countries/areas]	Select from: <ul style="list-style-type: none"> <li>Managed natural forests</li> <li>Tree plantations</li> <li>Other, please specify</li> </ul>	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Numerical field [enter a number from 0-100 using a maximum of 2 decimal places]

**New columns for reporting on conversion**

Certification scheme	Conversion of natural ecosystems monitored during the reporting year, the last 5 years and/or since specified cutoff date	Area of natural ecosystems converted during the reporting year (hectares)*	Area of natural ecosystems converted since specified cutoff date (hectares)*	Area of natural ecosystems converted during the last 5 years (hectares)*	Please explain
Select all that apply: <ul style="list-style-type: none"> <li>Response drop-down list below table</li> </ul>	Select all that apply: <ul style="list-style-type: none"> <li>We have monitored conversion of natural ecosystems during the reporting year</li> <li>We have monitored conversion of natural ecosystems since specified cutoff date, please specify year</li> <li>We have monitored conversion of natural ecosystems during the last 5 years</li> <li>We have not monitored conversion of natural ecosystems</li> </ul>	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Text field [maximum 2,400 characters]





## (F1.3) Provide details on the land area you control and/or manage that is used for the production of your disclosed commodity(ies).

### Awareness scoring criteria

At least 7 Disclosure points must be awarded to be eligible for Awareness points.

Points will be awarded per row in proportion to the number of rows disclosed as follows:

Any option excluding 'We have not monitored conversion of natural ecosystems' selected in column 'Conversion of natural ecosystems monitored...' - 1 point

A maximum of 1 point per forest risk commodity is available for this question.

**Companies must report total area converted since specified date**

**F1.3 & F1.4 now proportionally scored (all rows count toward score)**

### Management scoring criteria

Points will be awarded per row in proportion to the number of rows disclosed as follows:

i) Any option selected in column 'Country/Area' - 0.5 points

ii) A figure greater than 0 is provided in column 'Area (hectares)' - 0.5 points

iii) A figure is provided in column '% Area certified' - 0.5 points

iv) Any option excluding 'We have not monitored conversion of natural ecosystems' selected in column 'Conversion of natural ecosystems monitored...' AND

A figure is provided in ALL the relevant column(s) 'Area of natural ecosystems converted during the reporting year (hectares)', 'Area of natural ecosystems converted since specified cutoff date (hectares)', and/or 'Area of natural ecosystems converted during the last 5 years (hectares)' - 0.5 points

A maximum of 2 points per forest risk commodity is available for this question.



**(F1.5a) Disclose your production and/or consumption figure, and the percentage of commodity volumes verified as deforestation- and/or conversion-free. [Modified question]**



New columns

Forest risk commodity	Data type	Commodity production/ consumption volume	Metric for commodity production/ consumption volume	Data coverage	Have any of your reported commodity volumes been verified as deforestation- and/or conversion-free?	% of reported volume verified as deforestation- and/or conversion-free	Please explain
Select from: List created from forest risk commodities for which you selected '...disclosing' in F1.5	Select from: <ul style="list-style-type: none"> <li>Production data</li> <li>Consumption data</li> </ul>	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Select from: <ul style="list-style-type: none"> <li>Metric tons</li> <li>Liters</li> <li>Gallons</li> <li>Round wood equivalent (RWE)</li> <li>Wood raw material equivalent (WRME)</li> <li>Cubic meters</li> <li>Square meters</li> <li>Other, please specify</li> </ul>	Select from: <ul style="list-style-type: none"> <li>Full commodity production/ consumption</li> <li>Partial commodity production/ consumption</li> </ul>	Select from: <ul style="list-style-type: none"> <li>Yes</li> <li>No, but we are planning to verify volumes as deforestation- and/or conversion-free in the next two years</li> <li>No, and we are not planning to verify volumes as deforestation- and/or conversion-free</li> </ul>	Numerical field [enter a number from 0-100 using a maximum of 2 decimal places]	Text field [maximum 2,400 characters]

[Add Row]

*Awareness scoring criteria*

At least 4 Disclosure points must be awarded to be eligible for Awareness points.

- i) A figure greater than 0 is provided in column 'Commodity production/ consumption volume' - 1 point
- ii) Any option selected in column 'Metric for commodity production/ consumption volume' - 1 point
- iii) Any option selected in column 'Data coverage' - 1 point
- iv) Option 'Yes' selected in column 'Have any of your reported commodity volumes been verified...!' - 1 point  
OR  
Option 'No, but we are planning to verify volumes as deforestation- and/or conversion-free in the next two years' selected in column 'Have any of your reported commodity volumes been verified...!' - 0.5 points

4 points are available per forest risk commodity.

Only one row per forest risk commodity is scored.

**New criterion at Awareness level to account for new columns**

**Awareness points increased from 3 to 4**

**(F1.5a) Disclose your production and/or consumption figure, and the percentage of commodity volumes verified as deforestation- and/or conversion-free. [Modified question]**



Forest risk commodity	Data type	Commodity production/ consumption volume	Metric for commodity production/ consumption volume	Data coverage	Have any of your reported commodity volumes been verified as deforestation- and/or conversion-free?	% of reported volume verified as deforestation- and/or conversion-free	Please explain
Select from: List created from forest risk commodities for which you selected '...disclosing' in F1.5	Select from: <ul style="list-style-type: none"> <li>Production data</li> <li>Consumption data</li> </ul>	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Select from: <ul style="list-style-type: none"> <li>Metric tons</li> <li>Liters</li> <li>Gallons</li> <li>Round wood equivalent (RWE)</li> <li>Wood raw material equivalent (WRME)</li> <li>Cubic meters</li> <li>Square meters</li> <li>Other, please specify</li> </ul>	Select from: <ul style="list-style-type: none"> <li>Full commodity production/ consumption</li> <li>Partial commodity production/ consumption</li> </ul>	Select from: <ul style="list-style-type: none"> <li>Yes</li> <li>No, but we are planning to verify volumes as deforestation- and/or conversion-free in the next two years</li> <li>No, and we are not planning to verify volumes as deforestation- and/or conversion-free</li> </ul>	Numerical field [enter a number from 0-100 using a maximum of 2 decimal places]	Text field [maximum 2,400 characters]

[Add Row]

*Management scoring criteria*

At least 3 Awareness points must be awarded to be eligible for Management points.

The following conditions must be met to be eligible for points:

At least two rows are added AND both options 'Production data' and 'Consumption data' are selected in column 'Data type' in at least one row each OR  
 Only one row is added AND 'Production data' is selected in column 'Data type' AND ONLY 'Production' is selected in column 'Stage of the supply chain' of question F0.4 OR  
 Only one row is added AND 'Consumption data' is selected in column 'Data type' AND 'Production' is NOT selected in column 'Stage of the supply chain' of question F0.4.

ROUTE A) Option 'Full commodity production/ consumption' selected in column 'Data coverage' - 2 points

OR

ROUTE B) Option 'Partial commodity production/ consumption' selected in column 'Data coverage' AND an explanation as to why full commodity consumption/production data is not available is provided in column 'Please explain' - 1 point

**New eligibility criterion at Management level: both production AND consumption data must be reported (if applicable)**

**Partial points now awarded if only partial consumption/production data is reported**

**(F1.5b) For your disclosed commodity(ies), indicate the percentage of the production/consumption volume sourced by national and/or sub-national jurisdiction of origin.**



Forest risk commodity	Country/Area of origin	State or equivalent jurisdiction	% of total production/consumption volume	Please explain
Select from: List created from forest risk commodities for which you selected '...disclosing' in F1.5	Select from: <ul style="list-style-type: none"> <li>List of forest risk countries</li> <li>Any other countries/areas</li> <li>Unknown origin</li> </ul>	Select from: <ul style="list-style-type: none"> <li>Specify state/equivalent jurisdiction</li> <li>Don't know</li> <li>Not disclosing</li> </ul>	Numerical field [enter a number from 0-100 using a maximum of 2 decimal places]	Text field [maximum 2,400 characters]

[Add Row]

*Management scoring criteria*

Full Awareness points must be awarded to be eligible for Management points.

To be eligible for points: at least one row must be added for each forest risk country selected in column 'Country/Area of origin' of question F1.1.

i) The percentages provided in column '% of total production/consumption volume' in each row add up to 100% (up to ± 5%) - 1 point

ii) A description of the methods used to measure the % of total production or consumption from each location is provided in column 'Please explain' - 1 point

2 points are available per forest risk commodity.

New eligibility criterion at Management level to incentivize consistency in reporting: companies must report on all forest risk countries they source from

Scoring introduced at Leadership level: 1 point awarded if full Management points awarded

Please see Reporting Guidance for list of forest risk countries

**(F1.7) Indicate whether you have assessed the deforestation or conversion footprint for your disclosed commodities over the past 5 years, or since a specified cutoff date, and provide details. [New question]**



Forest risk commodity	Have you monitored or estimated your deforestation/conversion footprint?	Coverage*
Select from:  List created from forest risk commodities selected in F0.4	Select from: <ul style="list-style-type: none"> <li>Yes, we monitor deforestation/conversion footprint in our supply chain</li> <li>Yes, we estimate deforestation/conversion footprint based on sourcing area</li> <li>No, but we plan to monitor or estimate our deforestation/conversion footprint in the next two years</li> <li>No, and we do not plan to monitor or estimate our deforestation/conversion footprint in the next two years</li> </ul>	Select from: <ul style="list-style-type: none"> <li>Full consumption volume</li> <li>Partial consumption volume</li> </ul>
Reporting deforestation/conversion since a specified cutoff date or during the last five years?*	Known or estimated deforestation/conversion footprint (hectares)*	Describe methods and data sources used to monitor or estimate deforestation/conversion footprint*
Select from: <ul style="list-style-type: none"> <li>Since a specified cutoff date, please specify year</li> <li>During the last 5 years</li> <li>Other, please specify</li> </ul>	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Text field [maximum 2,500 characters]

[Add Row]

### Scored at Disclosure, Awareness and Management levels

#### Awareness scoring criteria

Either option 'Yes, we monitor deforestation/conversion footprint in our supply chain' OR 'Yes, we estimate deforestation/conversion footprint based on sourcing area' selected in column 'Have you monitored or estimated your deforestation/conversion footprint?' - 2 points

OR

Option 'No, but we plan to monitor or estimate our deforestation/conversion footprint in the next two years' selected in column 'Have you monitored or estimated your deforestation/conversion footprint?' - 1 point

2 points are available per forest risk commodity.

Only one row per forest risk commodity is scored.

#### Management scoring criteria

If full Disclosure AND full Awareness points are awarded - 1 point

1 point is available per forest risk commodity.



# Module F2: Procedures



## (F2.1a) Select the options that best describe your procedures for identifying and assessing forests-related risks. [Modified question]

Forest risk commodity	Value chain stage	Coverage*	Risk assessment procedure*	Frequency of assessment*
Auto-populated from forest risk commodities selected in F0.4	Select all that apply: <ul style="list-style-type: none"> <li>Direct operations</li> <li>Supply chain</li> <li>Other parts of the value chain</li> <li>Not applicable</li> </ul>	Select from: <ul style="list-style-type: none"> <li>Full</li> <li>Partial</li> </ul>	Select from: <ul style="list-style-type: none"> <li>Assessed as part of an established enterprise risk management framework</li> <li>Assessed as part of other company-wide risk assessment system</li> <li>Assessed in an environmental risk assessment</li> <li>Assessed as a standalone issue</li> <li>Other, please specify</li> </ul>	Select from: <ul style="list-style-type: none"> <li>More than once a year</li> <li>Annually</li> <li>Every two years</li> <li>Every three years or more</li> <li>Not defined</li> </ul>

### New Management criteria vi) and vii) Clarification of criterion viii)

#### Management scoring criteria

Full Awareness points must be awarded to be eligible for Management points.

- i) Option 'Full' selected in column 'Coverage' - 1 point
- ii) Any option excluding 'Other, please specify' selected in column 'Risk assessment procedure' - 1 point
- iii) Either option 'More than once a year' OR 'Annually' selected in column 'Frequency of assessment' - 1 point
- iv) Option '> 6 years' selected in column 'How far into the future are risks considered?' - 1 point
- v) At least two options selected in column 'Tools and methods used' - 1 point

vi) At least 8 options excluding 'Other, please specify' selected in column 'Issues considered' - 1 point

vii) At least 6 options excluding 'Other, please specify' selected in column 'Stakeholders considered' - 1 point

viii) A description of each of the tools/methods selected in column 'Tools and methods used' is provided in column 'Please explain' - 1 point

8 points are available per forest risk commodity.

### New columns – replacing old questions F2.1b and F2.1c

How far into the future are risks considered?*	Tools and methods used*	Issues considered*	Stakeholders considered*	Please explain*
Select from: <ul style="list-style-type: none"> <li>Up to 1 year</li> <li>1 to 3 years</li> <li>3 to 6 years</li> <li>&gt; 6 years</li> <li>Unknown</li> </ul>	Select all that apply: <ul style="list-style-type: none"> <li>Internal company methods</li> <li>External consultants</li> <li>Global Forest Watch Pro</li> <li>Trase</li> <li>Sustainability Policy Transparency Toolkit (SPOTT)</li> <li>Collect Earth</li> <li>Global Risk Assessment Services (GRAS)</li> <li>IBAT for Business</li> <li>Preferred by Nature Sourcing Hub</li> <li>Beef on Track [Cattle products only]</li> <li>Starling</li> <li>National specific tools and databases</li> <li>Jurisdictional/landscape assessment</li> <li>Other, please specify</li> </ul>	Select all that apply: <ul style="list-style-type: none"> <li>Availability of forest risk commodities</li> <li>Quality of forests risk commodities</li> <li>Impact of activity on the status of ecosystems and habitats</li> <li>Regulation</li> <li>Climate change</li> <li>Impact on water security</li> <li>Tariffs or price increases</li> <li>Loss of markets</li> <li>Leakage markets</li> <li>Brand damage related to forests risk commodities</li> <li>Corruption</li> <li>Social impacts</li> <li>Other, please specify</li> </ul>	Select all that apply: <ul style="list-style-type: none"> <li>Customers</li> <li>Employees</li> <li>Investors</li> <li>Local communities</li> <li>NGOs</li> <li>Other forest risk commodity users/producers at a local level</li> <li>Regulators</li> <li>Suppliers</li> <li>Other, please specify</li> </ul>	Text field [maximum 2,400 characters]

## (F2.1a) Select the options that best describe your procedures for identifying and assessing forests-related risks. [Modified question]



Forest risk commodity	Value chain stage	Coverage*	Risk assessment procedure*	Frequency of assessment*
Auto-populated from forest risk commodities selected in F0.4	Select all that apply: <ul style="list-style-type: none"> <li>Direct operations</li> <li>Supply chain</li> <li>Other parts of the value chain</li> <li>Not applicable</li> </ul>	Select from: <ul style="list-style-type: none"> <li>Full</li> <li>Partial</li> </ul>	Select from: <ul style="list-style-type: none"> <li>Assessed as part of an established enterprise risk management framework</li> <li>Assessed as part of other company-wide risk assessment system</li> <li>Assessed in an environmental risk assessment</li> <li>Assessed as a standalone issue</li> <li>Other, please specify</li> </ul>	Select from: <ul style="list-style-type: none"> <li>More than once a year</li> <li>Annually</li> <li>Every two years</li> <li>Every three years or more</li> <li>Not defined</li> </ul>

Leadership criteria replaced to tie more into company's own impacts – points increased from 2 to 3

### New columns – replacing old questions F2.1b and F2.1c

How far into the future are risks considered?*	Tools and methods used*	Issues considered*	Stakeholders considered*	Please explain*
Select from: <ul style="list-style-type: none"> <li>Up to 1 year</li> <li>1 to 3 years</li> <li>3 to 6 years</li> <li>&gt; 6 years</li> <li>Unknown</li> </ul>	Select all that apply: <ul style="list-style-type: none"> <li>Internal company methods</li> <li>External consultants</li> <li>Global Forest Watch Pro</li> <li>Trase</li> <li>Sustainability Policy Transparency Toolkit (SPOTT)</li> <li>Collect Earth</li> <li>Global Risk Assessment Services (GRAS)</li> <li>IBAT for Business</li> <li>Preferred by Nature Sourcing Hub</li> <li>Beef on Track [Cattle products only]</li> <li>Starling</li> <li>National specific tools and databases</li> <li>Jurisdictional/landscape assessment</li> <li>Other, please specify</li> </ul>	Select all that apply: <ul style="list-style-type: none"> <li>Availability of forest risk commodities</li> <li>Quality of forests risk commodities</li> <li>Impact of activity on the status of ecosystems and habitats</li> <li>Regulation</li> <li>Climate change</li> <li>Impact on water security</li> <li>Tariffs or price increases</li> <li>Loss of markets</li> <li>Leakage markets</li> <li>Brand damage related to forests risk commodities</li> <li>Corruption</li> <li>Social impacts</li> <li>Other, please specify</li> </ul>	Select all that apply: <ul style="list-style-type: none"> <li>Customers</li> <li>Employees</li> <li>Investors</li> <li>Local communities</li> <li>NGOs</li> <li>Other forest risk commodity users/producers at a local level</li> <li>Regulators</li> <li>Suppliers</li> <li>Other, please specify</li> </ul>	Text field [maximum 2,400 characters]

#### Leadership scoring criteria

At least 6 Management points must be awarded to be eligible for Leadership points.

i) A description of the issue(s) that are considered most significant to your company AND how this has been assessed using the specified tools and methods is provided in column 'Please explain' - 1 point

If criterion i) is met, points can be awarded for the following criteria:

ii) Both options 'Impact of activity on the status of ecosystems and habitats' AND 'Social impacts' selected in column 'Issues considered' - 1 point

iii) ALL of the following options selected in column 'Stakeholders considered' - 1 point

- 'Customers'
- 'Employees'
- 'Investors'
- 'Local communities'

3 points are available per forest risk commodity.

**(F2.2) For each of your disclosed commodity(ies), has your organization mapped its value chains? [New question]**



Forest risk commodity	Value chain mapping	Primary reason for not mapping your value chain*	Explain why your organization does not map its value chain and outline any plans to introduce it*
Auto-populated from forest risk commodities selected in F0.4	Select from: <ul style="list-style-type: none"> <li>Yes, we have mapped the entire value chain</li> <li>Yes, we have partially mapped the value chain</li> <li>No, but we plan to map the value chain within the next two years</li> <li>No, and we do not plan to map the value chain within the next two years</li> </ul>	Select from: <ul style="list-style-type: none"> <li>Important, but not an immediate business priority</li> <li>Judged to be unimportant, explanation provided</li> <li>Lack of internal resources</li> <li>No instruction from management</li> <li>Other, please specify</li> </ul>	Text field [maximum 1,500 characters]

**Scored at Disclosure and Awareness levels**



**(F2.2a) Provide details of your organization's value chain mapping for its disclosed commodity(ies). [New question]**

**Optional columns**

Forest risk commodity	Scope of value chain mapping	% of total suppliers covered within selected tier(s)*	Description of mapping process and coverage*	Your own production and primary processing sites: attach a list of facility names and locations (optional)	Your suppliers' production and primary processing sites: attach a list of names and locations (optional)
Select from:  List created from forest risk commodities which you selected 'Yes' in F2.2	Select all that apply: <ul style="list-style-type: none"> <li>Own operations</li> <li>Tier 1 suppliers</li> <li>Tier 2 suppliers</li> <li>Tier 3 suppliers</li> <li>Tier 4+ suppliers</li> <li>Smallholders</li> <li>Customers</li> <li>Other, please specify</li> </ul>	Numerical field [enter a percentage from 0-100 using a maximum of 1 decimal place]	Text field [maximum 2,500 characters]	[Attachment functionality]	[Attachment functionality]

**Scored at Disclosure, Awareness and Management levels**

[Add Row]

## (F2.2) For each of your disclosed commodity(ies), has your organization mapped its value chains? [New question]

### *Awareness scoring criteria*

Either option 'Yes, we have mapped the entire value chain' OR 'Yes, we have partially mapped the value chain' selected in column 'Value chain mapping' - 2 points

OR

Option 'No, but we plan to map the value chain within the next two years' selected in column 'Value chain mapping' - 1 point

2 points are available per forest risk commodity.



## (F2.2a) Provide details of your organization's value chain mapping for its disclosed commodity(ies). [New question]

### *Awareness scoring criteria*

To be eligible for points: at least one of the following options must be selected in column 'Scope of value chain mapping'

- 'Tier 1 suppliers'
- 'Tier 2 suppliers'
- 'Tier 3 suppliers'
- 'Tier 4+ suppliers'
- 'Smallholders'

A figure greater than 0 is provided in column '% of total suppliers covered within selected tier(s)' - 1 point

1 point is available per forest risk commodity.

Only one row per forest risk commodity is scored.

### *Management scoring criteria*

If full Disclosure AND full Awareness points are awarded - 1 point

1 point is available per forest risk commodity.



# Module F3: Risks and opportunities

**(F3.1b) For your disclosed forest risk commodity(ies), provide details of risks identified with the potential to have a substantive financial or strategic impact on your business, and your response to those risks.**

Forest risk commodity	Type of risk	Geographical scale	Where in your value chain does the risk driver occur?	Primary risk driver	Primary potential impact	Company-specific description	Timeframe
Select from:  List created from forest risk commodities for which you selected 'Yes' in F3.1	Select from: <ul style="list-style-type: none"><li>Acute physical</li><li>Chronic physical</li><li>Regulatory</li><li>Reputational and markets</li><li>Technological</li></ul>	Select from: <ul style="list-style-type: none"><li>Response drop-down list below table</li></ul>	Select all that apply: <ul style="list-style-type: none"><li>Direct operation</li><li>Supply chain</li><li>Other parts of the value chain</li></ul>	Select from: <ul style="list-style-type: none"><li>Response drop-down list below table</li></ul>	Select from: <ul style="list-style-type: none"><li>Response drop-down list below table</li></ul>	Text field [maximum 1,500 characters]	Select from: <ul style="list-style-type: none"><li>Current - up to 1 year</li><li>1-3 years</li><li>4-6 years</li><li>&gt;6 years</li><li>Unknown</li></ul>

Magnitude of potential impact	Likelihood	Are you able to provide a potential financial impact figure?	Potential financial impact figure (currency)*	Potential financial impact figure - minimum (currency)*	Potential financial impact figure - maximum (currency)*
Select from: <ul style="list-style-type: none"><li>High</li><li>Medium-high</li><li>Medium</li><li>Medium-low</li><li>Low</li><li>Unknown</li></ul>	Select from: <ul style="list-style-type: none"><li>Virtually certain</li><li>Very likely</li><li>Likely</li><li>More likely than not</li><li>About as likely as not</li><li>Unlikely</li><li>Very unlikely</li><li>Exceptionally unlikely</li><li>Unknown</li></ul>	Select from: <ul style="list-style-type: none"><li>Yes, a single figure estimate</li><li>Yes, an estimated range</li><li>No, we do not have this figure</li></ul>	Numerical field [enter a number from 0-999,999,999,999,999 using a maximum of 2 decimal places]	Numerical field [enter a number from 0-999,999,999,999,999 using a maximum of 2 decimal places]	Numerical field [enter a number from 0-999,999,999,999,999 using a maximum of 2 decimal places]

Explanation of financial impact	Primary response to risk	Description of response	Cost of response	Explanation of cost of response
Text field [maximum 1,500 characters]	Select from: <ul style="list-style-type: none"><li>Response drop-down options below table</li></ul>	Text field [maximum 1,500 characters]	Numerical field [enter a number from 0-999,999,999,999,999 using a maximum of 2 decimal places]	Text field [maximum 1,500 characters]

[Add Row]





**(F3.1b) For your disclosed forest risk commodity(ies), provide details of risks identified with the potential to have a substantive financial or strategic impact on your business, and your response to those risks.**



*Management scoring criteria*

Full Awareness points must be awarded to receive Management points for this question.

i) In column "Company-specific description", company-specific details are provided about how the impact identified will affect their own operations or supply chain - 1 point

In column "Description of response", the following is included:

- ii) Whether the response strategy is implemented, or the timeframe for when the response strategy is expected to be implemented - 1 point
- iii) A description of how effective the response has been or is expected to be in preventing the inherent risk driver reoccurring - 1 point

3 points are available for each forest risk commodity.

Only one row per forest risk commodity is scored.

Management criteria ii) and iii) replaced to focus more holistically on strategies for mitigating risk

Scoring now aligned with Water

*Management scoring criteria*

Full Awareness points must be awarded to be eligible for Management points.

i) Company-specific details about how the impact identified will affect the company's own operations or supply chain are provided in column 'Company-specific description' - 1 point

ii) Any option excluding 'No, we do not have this figure' selected in column 'Are you able to provide a potential financial impact figure?' - 1 point

iii) A company-specific description of the response strategy, with reference to actions taken to address the risk and the timescale of implementation, is provided in column 'Description of response' - 1 point

3 points are available per forest risk commodity.

Only one row per forest risk commodity is scored.



**(F3.2a) For your selected forest risk commodity(ies), provide details of the identified opportunities with the potential to have a substantive financial or strategic impact on your business.**



Forest risk commodity	Type of opportunity	Where in your value chain does the opportunity occur?	Primary forests-related opportunity	Company-specific description & strategy to realize opportunity	Estimated timeframe for realization
Select from: List created from forest risk commodities for which you selected 'Yes' in F3.2	Select from: <ul style="list-style-type: none"> <li>Efficiency</li> <li>Resilience</li> <li>Markets</li> <li>Products &amp; services</li> <li>Financial incentives</li> <li>Other</li> </ul>	Select all that apply: <ul style="list-style-type: none"> <li>Direct operation</li> <li>Supply chain</li> <li>Other parts of the value chain</li> </ul>	Select from: <ul style="list-style-type: none"> <li>Response drop-down list below table</li> </ul>	Text field [maximum 2,400 characters]	Select from: <ul style="list-style-type: none"> <li>Current - up to 1 year</li> <li>1-3 years</li> <li>4-6 years</li> <li>&gt;6 years</li> <li>Unknown</li> </ul>

[Add Row]

Magnitude of potential impact	Likelihood	Are you able to provide a potential financial impact figure?	Potential financial impact figure (currency)*	Potential financial impact figure – minimum (currency)*	Potential financial impact figure – maximum (currency)*	Explanation of financial impact figure
Select from: <ul style="list-style-type: none"> <li>High</li> <li>Medium-high</li> <li>Medium</li> <li>Medium-low</li> <li>Low</li> <li>Unknown</li> </ul>	Select from: <ul style="list-style-type: none"> <li>Virtually certain</li> <li>Very likely</li> <li>Likely</li> <li>More likely than not</li> <li>About as likely as not</li> <li>Unlikely</li> <li>Very unlikely</li> <li>Exceptionally unlikely</li> <li>Unknown</li> </ul>	Select from: <ul style="list-style-type: none"> <li>Yes, a single figure estimate</li> <li>Yes, an estimated range</li> <li>No, we do not have this figure</li> </ul>	Numerical field [enter a number from 0-999,999,999,999,999,999 using a maximum of 2 decimal places]	Numerical field [enter a number from 0-999,999,999,999,999,999 using a maximum of 2 decimal places]	Numerical field [enter a number from 0-999,999,999,999,999,999 using a maximum of 2 decimal places]	Text field [maximum 1,500 characters]

**Awareness**

Awareness criterion ii) modified: columns 'Estimated timeframe for realization', 'Magnitude of potential impact', and 'Likelihood' must be completed with any option **excluding 'Unknown'**

**Management**

Full Awareness points required to be eligible for Management points (previously full Disclosure points required)

Clarification of Management criterion i: 'A company-specific explanation of **why the selected opportunity is considered strategic for the company**' to be provided in column 'Company-specific description...'

**(F3.2a) For your selected forest risk commodity(ies), provide details of the identified opportunities with the potential to have a substantive financial or strategic impact on your business.**



*Leadership scoring criteria*

At least 2 Management points must be awarded to receive Leadership points for this question.

In column "Company-specific description & strategy to realize opportunity", the following is included:

~~i) Whether a strategy is being implemented to take advantage of the opportunity - 1 point~~

ii) An example of the strategy in action - 1 point

In column "Explanation of financial impact figure":

iii.i) an explanation of how the financial impact figure was derived is provided - 1 point

OR

~~iii.ii) an explanation as to why the financial impact figure could not be calculated or why no financial benefit is anticipated for the company in relation to the opportunity selected in column "Primary forests related opportunity" is provided - 1 point~~

3 points are available for each forest risk commodity.

Only one row per forest risk commodity is scored.

Leadership criteria modified to strengthen best-practice:  
criterion i) removed, criterion ii) clarified,  
criterion iii) split into two

*Leadership scoring criteria*

At least 2 Management points must be awarded to be eligible for Leadership points.

i) An example of action(s) taken to realize the opportunity, with reference to their outcome (actual or expected) and timescale of implementation is provided in column 'Company-specific description & strategy to realize opportunity' - 1 point

ii) A figure is provided in column 'Potential financial impact figure (currency)' OR

A figure is provided in both columns 'Potential financial impact figure - minimum (currency)' AND 'Potential financial impact figure - maximum (currency)' - 1 point

iii) An explanation of the approach used to calculate the financial impact figure(s) is provided in column 'Explanation of financial impact figure' - 1 point

3 points are available per forest risk commodity.

Only one row per forest risk commodity is scored.

} Aligned with Water

Companies must provide a financial impact figure to gain full Leadership points

# Module F4: Governance



## (F4.1d) Does your organization have at least one board member with competence on forests-related issues? [New question]



Board member(s) have competence on forests-related issues	Criteria used to assess competence on forests-related issues*	Primary reason for no board-level competence on forests-related issues*	Explain why your organization does not have at least one board member with competence on forests-related issues and any plans to address board-level competence in the future*
Select from: <ul style="list-style-type: none"> <li>• Yes</li> <li>• No, but we plan to address this within the next two years</li> <li>• No, and we do not plan to address this within the next two years</li> <li>• Not assessed</li> </ul>	Text field [maximum 2,500 characters]	Select from: <ul style="list-style-type: none"> <li>• Important but not an immediate priority</li> <li>• Judged to be unimportant, explanation provided</li> <li>• Other, please specify</li> </ul>	Text field [maximum 2,500 characters]

**Scored at Disclosure, Awareness and Management levels**

**Aligned across corporate themes**

### *Awareness scoring criteria*

Full Disclosure points must be awarded to be eligible for Awareness points.

Either option 'Yes' OR 'No, but we plan to address this within the next two years' selected in column 'Board member(s) have competence on forests-related issues' - 1 point

### *Management scoring criteria*

Full Awareness points must be awarded to be eligible for Management points.

Option 'Yes' selected in column 'Board member(s) have competence on forests-related issues' - 1 point

OR

Option 'No, but we plan to address this within the next two years' selected in column 'Board member(s) have competence on forests-related issues' - 0.5 points

## (F4.5a) Select the options to describe the scope and content of your policy.



Scope	Content	Please explain
Select from: <ul style="list-style-type: none"> <li>Company-wide</li> <li>Selected facilities, businesses or geographies only</li> <li>Selected products only</li> </ul>	Select all that apply: <ul style="list-style-type: none"> <li>Commitment to eliminate conversion of natural ecosystems</li> <li>Commitment to no land clearance by burning or clearcutting</li> <li>Commitment to eliminate deforestation</li> <li>Commitment to no deforestation, to no planting on peatlands and to no exploitation (NDPE)</li> <li>Commitment to remediation, restoration and/or compensation of past harms</li> <li>Commitment to best management practices for soils and peat</li> <li>Commitment to take action beyond own supply chain to tackle environmental issues</li> <li>Commitment to resolving both social and environmental issues in own operations and supply chain</li> <li>Commitment to protect rights and livelihoods of local communities</li> <li>Commitments beyond regulatory compliance</li> <li>Commitment to transparency</li> <li>Commitment to stakeholder awareness and engagement</li> <li>Commitment to align with the SDGs</li> <li>Recognition of the overall importance of forests and other natural ecosystems</li> <li>Description of business dependency on forests</li> <li>Recognition of potential business impact on forests and other natural ecosystems</li> <li>Description of forest risk commodities, parts of the business, and stages of value-chain covered by the policy</li> <li>List of timebound milestones and targets</li> <li>Description of forests-related performance standards for direct operations</li> <li>Description of forests-related standards for procurement</li> <li>Other, please specify</li> </ul>	Text field [maximum 2,400 characters]

Management: additional point available for 'Commitment to no land clearance by burning or clearcutting' (aligned with F4.6b on public commitments)

Leadership criteria replaced to highlight best-practice in policy content

Same changes made in F4.5b (commodity-specific policies)

### 2021 Leadership criteria

At least 5 Management points must be awarded to receive Leadership points for this question.

Leadership points may only be awarded if 'Company-wide' is selected in column 'Scope' and at least two of the following options are selected in column 'Content':

- 'Commitments beyond regulatory compliance'
- 'Description of business dependency on forests'
- 'Recognition of potential business impact on forests and other natural ecosystems'

~~i) A company-specific explanation of why the selected content is included in the policy—1 point~~

~~ii) A company-specific explanation of how this policy informs internal decision-making—1 point~~

### 2022 Leadership criteria

**At least 6** Management points must be awarded to be eligible for Leadership points.

The following conditions must be met to be eligible for points:

**Either Management criterion i) OR iii) is met AND**

'Company-wide' is selected in column 'Scope' AND

**At least three** of the following options are selected in column 'Content':

- 'Commitments beyond regulatory compliance'
- 'Description of business dependency on forests'
- 'Recognition of potential business impact on forests and other natural ecosystems'
- **'Description of forests-related performance standards for direct operations'**
- **'Description of forests-related standards for procurement'**

**i) Details on mechanisms used to implement the policy (such as targets, milestones or other actions) are provided in column 'Please explain' - 2 points**



**(F4.6b) Provide details on your public commitment(s), including the description of specific criteria, coverage, and actions.**



Forest risk commodity	Criteria	Operational coverage	% of total production/ consumption covered by commitment	Cutoff date	Commitment target date	Please explain
List created from forest risk commodities selected in F0.4	Select all that apply: <ul style="list-style-type: none"> <li>Response drop-down list below table</li> </ul>	Select from: <ul style="list-style-type: none"> <li>Direct operations</li> <li>Supply chain</li> <li>Direct operations and supply chain</li> <li>Selected facilities, businesses or geographies only</li> </ul>	Select from: <ul style="list-style-type: none"> <li>&lt;1%</li> <li>1-5%</li> <li>6-10%</li> <li>11-20%</li> <li>21-30%</li> <li>31-40%</li> <li>41-50%</li> <li>51-60%</li> <li>61-70%</li> <li>71-80%</li> <li>81-90%</li> <li>91-99%</li> <li>100%</li> </ul>	Select from: <ul style="list-style-type: none"> <li>&lt;1987</li> <li>1987-1992</li> <li>1993-1997</li> <li>1998</li> <li>1999</li> <li>2000</li> <li>2001</li> <li>2002</li> <li>2003</li> <li>2004</li> <li>...</li> <li>2018</li> <li>2019</li> <li>2020</li> <li>2021</li> <li>Not applicable</li> <li>No cutoff date</li> </ul>	Select from: <ul style="list-style-type: none"> <li>&lt;2017</li> <li>2017</li> <li>2018</li> <li>2019</li> <li>2020</li> <li>2021-2025</li> <li>2026-2030</li> <li>&gt;2030</li> <li>No target date</li> </ul>	Text field [maximum 4,000 characters]

## 2021

### Awareness scoring criteria

Full Disclosure points must be awarded to receive Awareness points for this question.

i) 0.25 points awarded for each option selected in column "Criteria" except "Other, please specify", up to a maximum of 4 points.

ii) Any option except "<1%", "1-5%", "6-10%" or "11-20%" is selected in column "% of total production/ consumption covered by commitment" - 1 point

iii) Any option except "No target date" is selected in column "Commitment target date" - 1 point

6 points are available for each forest risk commodity.

Only one row per forest risk commodity is scored.

If in F4.6 "No" is selected - 0/6 points

Awareness criterion i) split into two:

i) Either option **'No conversion of natural ecosystems'** OR **'Zero gross deforestation / no deforestation'** selected in column 'Criteria' - 1 point

ii) For each additional option excluding 'Other, please specify' selected in column 'Criteria' - 0.5 points (**maximum 2 points**)

5 Awareness points available

**(F4.6b) Provide details on your public commitment(s), including the description of specific criteria, coverage, and actions.**



2021 Management criteria	2022 Management criteria
<p>At least 3.5 Awareness points must be awarded to receive Management points for this question.</p> <p>For each forest risk commodity, the following conditions must be met to award Management points... <i>(see methodology)</i></p> <p>Points are awarded for selecting the following options in column 'Criteria':</p> <p>i) 'No conversion of natural ecosystems' AND 'No land clearance by burning or clearcutting', AND completing column 'Cutoff date' - 2 points</p> <p>ii) 'Secure Free, Prior and Informed Consent (FPIC) of indigenous people and local communities' OR 'Adoption of the UN International Labour Organization principles' - 2 points</p> <p>iii) <del>'No sourcing of illegally produced and/or traded forest risk commodities'</del> OR 'Recognition of legal and customary land tenure rights' - 2 points</p> <p><del>iv) In column 'Please explain', an example (including locations) of actions taken to meet the selected criteria is provided - 2 points</del></p> <p>v.i) For Timber, Cattle and Soy: selecting 'Zero gross deforestation / no deforestation' AND completing column 'Cutoff date'. For Timber, 'Zero net deforestation' will also be accepted - 1 point OR v.ii) For Palm Oil: selecting 'Zero gross deforestation / no deforestation' AND 'No development on peat regardless of depth', AND completing column 'Cutoff date' - 1 point</p> <p>Only one row per forest risk commodity is scored.</p>	<p>At least 3.5 Awareness points must be awarded to be eligible for Management points.</p> <p>The following conditions must be met to be eligible for points... <i>(see methodology)</i></p> <p>If the following options are selected in column 'Criteria':</p> <p>i) 'No conversion of natural ecosystems' AND column 'Cutoff date' completed <b>with any option excluding both 'No cutoff date' AND 'Not applicable'</b> - 2 points</p> <p>ii) For Timber products: either 'Zero gross deforestation / no deforestation' OR 'Zero net deforestation' selected OR For Palm oil: both 'Zero gross deforestation / no deforestation' AND 'No new development on peat regardless of depth' selected OR For Cattle products or Soy: 'Zero gross deforestation / no deforestation' selected AND For all forest risk commodities: Column 'Cutoff date' completed <b>with any option excluding both 'No cutoff date' AND 'Not applicable'</b> - 2 points</p> <p>iii) 'No land clearance by burning or clearcutting' - <b>1 point</b></p> <p>iv) 'Secure Free, Prior and Informed Consent (FPIC) of indigenous people and local communities' - 2 points OR 'Recognition of legal and customary land tenure rights' - <b>1 point</b></p> <p><b>If at least 1 point is awarded for criterion iv), points can be awarded for the following:</b></p> <p>v) 'Adoption of the UN International Labour Organization principles' - 2 points</p> <p>Only one row per forest risk commodity is scored.</p>

# Module F5: Business strategy

## (F5.1) Are forests-related issues integrated into any aspects of your long-term strategic business plan, and if so how?



Aspect of strategy	Are forests-related issues integrated?	Long-term time horizon (years)	Please explain
Long-term business objectives	Select from: <ul style="list-style-type: none"> <li>Yes, forests-related issues are integrated</li> <li>No, forests-related related issues were reviewed but not considered as strategically relevant/significant</li> <li>No, forests-related issues not yet reviewed, but there are plans to do so in the next two years</li> <li>No, forests-related issues were not reviewed and there are no plans to do so</li> </ul>	Select from: <ul style="list-style-type: none"> <li>5-10</li> <li>11-15</li> <li>16-20</li> <li>21-30</li> <li>&gt;30</li> </ul>	Text field [maximum 2,400 characters]
Strategy for long-term objectives			
Financial planning			

### Clarifications to Management scoring criteria

#### 2022 Management criteria

Full Awareness points must be awarded to be eligible for Management points.

For each row to be eligible for points: 'Yes, forests-related issues are integrated' must be selected in column 'Are forests-related issues integrated?' AND the text response must be consistent with the long-term time horizon selected.

If the following is provided in column 'Please explain':

i) A company-specific description of **the long-term business objectives/strategy for achieving long-term objectives/financial planning elements where forests-related issues are integrated** - 1 point

ii) An example of **forests-related actions taken that align with the strategic business plan aspect** - 1 point

6 points are available (2 per row).

Descriptions should be specific to each business plan aspect

# Module F6: Implementation



**(F6.1a) Provide details of your timebound and quantifiable target(s) for increasing sustainable production and/or consumption of the disclosed commodity(ies), and progress made.**

Target reference number	Forest risk commodity	Management Type of target	Description of target	Management Linked commitment	Traceability point	Third-party certification scheme
Select from: • Target 1-20	Select from: List created from forest risk commodities selected in F0.4	Select from: <ul style="list-style-type: none"> <li>Traceability</li> <li>Third-party certification</li> <li>Assess and/or verify compliance</li> <li>Engagement with smallholders</li> <li>Engagement with direct suppliers</li> <li>Engagement with indirect suppliers</li> <li>Ecosystem restoration</li> <li>Other, please specify</li> </ul>	Text field [maximum 1,000 characters]	Select from: <ul style="list-style-type: none"> <li>Zero net/gross deforestation</li> <li>No conversion of natural ecosystems</li> <li>Other environmental commitments</li> <li>Social commitments</li> <li>Not linked to specific commitment</li> </ul>	Select from: <ul style="list-style-type: none"> <li>Response drop-down list below table</li> </ul>	Select all that apply: <ul style="list-style-type: none"> <li>Response drop-down list below table</li> </ul>

Start year	Target year	Quantitative metric	Target (number)	Target (%)	Leadership % of target achieved	Management Please explain
[YYYY]	[YYYY]	Select from: <ul style="list-style-type: none"> <li>Absolute number</li> <li>Percentage</li> </ul>	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Numerical field [enter a percentage from 0-100 using a maximum of 2 decimal places]	Numerical field [enter a percentage from 0-100 using a maximum of 2 decimal places]	Text field [maximum 2,400 characters]

Question is now proportionally scored instead of best row scored

Up to three rows scored at Management/Leadership levels

Having three different types of targets already incentivised as a Management action – this enables more holistic assessment of target performance



## (F6.1a) Provide details of your timebound and quantifiable target(s) for increasing sustainable production and/or consumption of the disclosed commodity(ies), and progress made.

### Management scoring criteria

Full Awareness points (per row) must be awarded to be eligible for Management points.

For each row, the following conditions must be met to be eligible for points:

If the year in column 'Target year' is on or before 2021: column '% of target achieved' must be completed with '100%'.

*(see methodology for traceability/certification target eligibility criteria)*

Points will be awarded for up to three rows as follows:

i) Column 'Target (%)' completed with '100%' OR

An explanation of why the particular target in column 'Target (%)' or 'Target (number)' has been chosen is provided in column 'Please explain' - 1 point

ii) An explanation of how the company is planning to meet/has met this target is provided in column 'Please explain' - 1 point

6 points are available per forest risk commodity (2 per row).

### Leadership scoring criteria

Full Management points (per row) must be awarded to be eligible for Leadership points.

The following conditions must be met to be eligible for points:

At least three rows per forest risk commodity must be added with different options selected in column 'Type of target' excluding 'Other, please specify'.

Either option 'Zero net/gross deforestation' OR 'No conversion of natural ecosystems' must be selected in column 'Linked commitment' in at least one of these rows.

Points will be awarded for up to three rows as follows:

i) A year between 2019 and 2030 is provided in column 'Target year' AND

If the following formula is met:

'% of target achieved'  $\geq ((2021 - \text{'Start year'}) / (\text{'Target year'} - \text{'Start year'})) * 100$  - 1 point

3 points are available per forest risk commodity (1 per row).

Management criteria ii) and iii) moved  
to Leadership eligibility criteria



**(F6.2a) Provide details on the level of traceability your organization has for its disclosed commodity(ies).**

Forest risk commodity	Point to which commodity is traceable	% of total production/consumption volume traceable
Select from: <ul style="list-style-type: none"> <li>List created from forest risk commodities for which you selected 'Yes' in F6.2</li> </ul>	Select from: <ul style="list-style-type: none"> <li>Response drop-down list below table</li> </ul>	Numerical field [enter a number from 0-100]

Leadership points awarded by adding up % of volumes traceable (excluding those traceable to country, first importer, and state/municipality for downstream companies)

[Add row]

**2021 Leadership criteria**

a) The summed value in column '% of total production/consumption volume' for Timber products and Palm oil is > 90%, and for Cattle Products and Soy is > 70% - 2 points

OR

b) The summed value in column '% of total production/consumption volume' for Timber products and Palm oil is > 70%, and for Cattle Products and Soy is > 50% - 1 point

In 2022, same percentages apply for all forest risk commodities:  
 2 points if volume traceable is > 90%,  
 1 point if volume traceable is > 70%

Remember: total volumes reported **MUST** add up to 100% (± 5%) to get Leadership points



## (F6.5) For your disclosed commodity(ies), indicate if you collect data regarding your own compliance and/or the compliance of your suppliers with the Brazilian Forest Code.



### Question Dependencies

This question only appears if you select "Brazil" in column 5 ("Country/Area of origin") in response to F1.1 and if you select "Production", "Processing" and/or "Trading" in response to F0.4.

Forest risk commodity	Do you collect data regarding compliance with the Brazilian Forest Code?	Please explain
Auto-populated from forest risk commodities selected in F0.4	Select from: <ul style="list-style-type: none"> <li>Yes, from suppliers</li> <li>Yes, from owned and/or managed land</li> <li>Yes, from both suppliers and owned/managed land</li> <li>No, we do not collect data</li> </ul>	Text field [maximum 2,400 characters]

Management criterion (requiring an explanation of methods and technology to collect data) has been removed - this information should be provided in follow-up questions F6.5a/6.5b

Management criteria now based on which areas companies collect data on the Brazilian Forest Code from

### Management scoring criteria

Option 'Yes, from both suppliers and owned/managed land' selected in column 'Do you collect data regarding compliance with the Brazilian Forest Code?' - 1 point

OR

Option 'Yes, from owned and/or managed land' selected in column 'Do you collect data regarding compliance with the Brazilian Forest Code?' AND ONLY option 'Production' selected in column 'Stage of the supply chain' of question F0.4 - 1 point

OR

Option 'Yes, from suppliers' selected in column 'Do you collect data regarding compliance with the Brazilian Forest Code?' AND option 'Production' is NOT selected in column 'Stage of the supply chain' of question F0.4 - 1 point

1 point is available per forest risk commodity.

Please note: Companies that select 'Production' and any other option in question F0.4 but do NOT select option 'Yes, from both suppliers and owned/managed land' can be awarded full Management points if they clearly state that they do not own or manage land in Brazil, or do not have any suppliers in Brazil in the 'Please explain' column.

New note exempting companies from selecting 'Yes, from suppliers and owned land' if this is not relevant to them (e.g. if they do not own land in Brazil)

Companies MUST state if this is the case in the 'Please explain' column



**(F6.6a) For your disclosed commodity(ies), indicate how you ensure legal compliance with forest regulations and/or mandatory standards.**

Forest risk commodity	Procedure to ensure legal compliance	Country/Area of origin	Law and/or mandatory standard(s)	Comment
Auto-populated from forest risk commodities for which you selected "Yes, from suppliers", "Yes, from owned and/or managed land" or "Yes, from both suppliers and owned/managed land" in F6.6.	Text field [maximum 2,400 characters]	Select all that apply: <ul style="list-style-type: none"> <li>List of forest risk countries</li> </ul>	Select all that apply: <p><b>General</b></p> <ul style="list-style-type: none"> <li>Australia Illegal Logging Prohibition Act</li> <li>Forest Law – Argentina</li> <li>Forest Law – Paraguay</li> <li>Zero Deforestation Law - Paraguay</li> <li>Forest and Wildlife Law – Peru</li> <li>Brazilian Forest Code [Retailers and Manufacturers only]</li> <li>General assessment of legal compliance</li> <li>Other, please specify</li> </ul>	Text field [maximum 2,400 characters]

**Question only applies if any forest risk countries are selected as countries of origin in F1.1**



*Management scoring criteria*

Full Awareness points AND full Management points in question F6.6 must be awarded to receive Management points for this question.

i) In column "Procedure to ensure legal compliance" a ~~company-specific~~ description of the procedure followed to ensure legal compliance is included - 1 point

ii) In column "Procedure to ensure legal compliance" the methods and/or tools used to assure legal compliance are specified - 1 point

2 points are available for each forest risk commodity.

Requirement for company-specific description removed



**(F6.6a) For your disclosed commodity(ies), indicate how you ensure legal compliance with forest regulations and/or mandatory standards.**



Forest risk commodity	Procedure to ensure legal compliance	Country/Area of origin	Law and/or mandatory standard(s)	Comment
Auto-populated from forest risk commodities for which you selected "Yes, from suppliers", "Yes, from owned and/or managed land" or "Yes, from both suppliers and owned/managed land" in F6.6.	Text field [maximum 2,400 characters]	Select all that apply: <ul style="list-style-type: none"> <li>List of forest risk countries</li> </ul>	Select all that apply: <p><b>General</b></p> <ul style="list-style-type: none"> <li>Australia Illegal Logging Prohibition Act</li> <li>Forest Law – Argentina</li> <li>Forest Law – Paraguay</li> <li>Zero Deforestation Law - Paraguay</li> <li>Forest and Wildlife Law – Peru</li> <li>Brazilian Forest Code [Retailers and Manufacturers only]</li> <li>General assessment of legal compliance</li> <li>Other, please specify</li> </ul>	Text field [maximum 2,400 characters]

**Question only applies if any forest risk countries are selected as countries of origin in F1.1**

Leadership criterion replaced – to incentivize comprehensive assessments of legal compliance in forest risk countries

*Leadership scoring criteria*

Full Management points must be awarded to receive Leadership points for this question.

i) In column "Procedure to ensure legal compliance" an explanation as to why the procedures in place are sufficient to ensure legal compliance within the company's operations and supply chain is provided - 1 point

1 point is available for each forest risk commodity.

*Leadership scoring criteria*

Full Management points must be awarded to be eligible for Leadership points.

If all forest risk countries selected in column 'Country/Area of origin' of question F1.1 are selected in column 'Country/Area of origin' - 1 point

1 point is available per forest risk commodity.

Please note: A list of forest risk countries is available in the reporting guidance for question F6.6a, under 'Explanation of terms'.

Please see Reporting Guidance for list of forest risk countries

**(F6.8) Are you working with your direct suppliers to support and improve their capacity to comply with your forests-related policies, commitments, and other requirements? [Modified question]**

Forest risk commodity	Are you working with direct suppliers?	Type of direct supplier engagement approach*	Direct supplier engagement approach*	% of suppliers engaged*	Please explain
Auto-populated from forest risk commodities selected in F0.4	Select from: <ul style="list-style-type: none"> <li>Yes, working with direct suppliers</li> <li>No, not working with direct suppliers</li> <li>Not applicable</li> </ul>	Select all that apply: <ul style="list-style-type: none"> <li>Supply chain mapping</li> <li>Capacity building</li> <li>Financial and commercial incentives</li> <li>Other</li> </ul>	Select all that apply: <ul style="list-style-type: none"> <li>Response drop-down list below table</li> </ul>	Select from: <ul style="list-style-type: none"> <li>&lt;10%</li> <li>10-20%</li> <li>21-30%</li> <li>31-40%</li> <li>41-50%</li> <li>51-60%</li> <li>61-70%</li> <li>71-80%</li> <li>81-90%</li> <li>91-99%</li> <li>100%</li> <li>Don't know</li> </ul>	Text field [maximum 2,400 characters]

*Direct suppliers engagement approach (column 4)*

<p><b>Supply chain mapping</b></p> <ul style="list-style-type: none"> <li>Supplier questionnaires on environmental and social indicators</li> <li>Developing or distributing supply chain mapping tool</li> <li>Supplier audits</li> </ul> <p><b>Capacity building</b></p> <ul style="list-style-type: none"> <li>Offering on-site training and technical assistance</li> <li>Disseminating technical materials</li> <li>Organizing capacity building events</li> <li>Investing in pilot projects</li> <li>Support suppliers to set their own no deforestation/conversion commitments across their entire commodity operations</li> <li>Support suppliers to develop public time-bound action plans with clear milestones</li> <li>Encourage suppliers to work collaboratively on sector, landscape, or jurisdictional initiatives</li> </ul>	<p><b>Financial and commercial support</b></p> <ul style="list-style-type: none"> <li>Paying higher prices linked to best agricultural practices</li> <li>Financial incentives for certified products</li> <li>Offering credit lines linked to best agricultural practices</li> <li>Purchase guarantee linked to best agricultural practices</li> <li>Long-term contracts linked to forest related commitments</li> </ul> <p><b>Other</b></p> <ul style="list-style-type: none"> <li>Other, please specify</li> </ul>
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Two new selections incentivized in Management criterion i) and Leadership criterion iii) – any option selected to receive full points



**(F6.10) Do you engage in landscape (including jurisdictional) approaches to progress shared sustainable land use goals? [New question]**



Do you engage in landscape/jurisdictional approaches?	Primary reason for not engaging in landscape and/or jurisdictional approaches*	Please explain why your organization does not engage in landscape/jurisdictional approaches, and describe plans to engage in the future.*
Select from: <ul style="list-style-type: none"> <li>• Yes, we engage in landscape/ jurisdictional approaches</li> <li>• No, but we are planning to engage in landscape/jurisdictional approaches in the next two years</li> <li>• No</li> </ul>	Select from: <ul style="list-style-type: none"> <li>• Important, but not an immediate business priority</li> <li>• Judged to be unimportant, explanation provided</li> <li>• Lack of internal resources</li> <li>• No instruction from management</li> <li>• Insufficient data on operations</li> <li>• Insufficient knowledge of deforestation/forest degradation impacts from forest risk commodities</li> <li>• Lack of knowledge on how to engage in landscape and/or jurisdictional approaches</li> <li>• Other, please specify</li> </ul>	Text field [maximum 1,500 characters]

Awareness:  
 'Yes, we engage in landscape/ jurisdictional approaches' - 1 point  
 OR  
 'No, but we are planning to engage in landscape/jurisdictional approaches in the next two years' - 0.5 points

**(F6.10a) Indicate the criteria you consider when prioritizing landscapes and jurisdictions for engagement in collaborative approaches to sustainable land use and provide an explanation. [New question]**

Criteria for prioritizing landscapes/jurisdictions for engagement	Please explain
Select all that apply: <ul style="list-style-type: none"> <li>• No criteria considered</li> <li>• Company actions align with already established jurisdictional and/or landscape initiative priorities in area</li> <li>• Company has operational presence in area</li> <li>• High commodity sourcing footprint from area</li> <li>• High levels of production by independent smallholders</li> <li>• Opportunity for smallholder inclusion</li> <li>• Opportunity for increased human well-being in area</li> <li>• Opportunity to implement Nature-based Solutions</li> <li>• Opportunity to protect natural ecosystems</li> <li>• Opportunity to restore natural ecosystems</li> <li>• Response to regulation</li> <li>• Response to voluntary sectoral agreement</li> <li>• Risk of deforestation/conversion</li> <li>• Risk of fires</li> </ul>	Text field [maximum 2,500 characters]

Awareness:  
 Any option excluding 'No criteria considered' AND  
 Column 'Please explain' completed - 1 point

**Both questions scored only at Disclosure and Awareness levels**



**(F6.10b) Provide details of your engagement with landscape/jurisdictional approaches to sustainable land use during the reporting year. [New question]**



Country/Area	Name of jurisdiction or landscape area	Is the landscape defined by administrative boundaries of sub-national governments and does the approach have active government involvement?	Brief description of landscape/jurisdictional approach	Forest risk commodities relevant to this landscape/jurisdictional approach	Type of engagement
Select from: <ul style="list-style-type: none"><li>List of countries/areas</li><li>Other, please specify</li></ul>	Text field [maximum 500 characters]	Select from: <ul style="list-style-type: none"><li>Yes, the landscape is defined by administrative boundaries and the approach has active government involvement</li><li>The landscape is defined by administrative boundaries, but the approach does not have active government involvement</li><li>The landscape is not defined by administrative boundaries, but the approach has active government involvement</li></ul>	Text field [maximum 1,500 characters]	Select all that apply: <ul style="list-style-type: none"><li>Cattle products</li><li>Palm oil</li><li>Soy</li><li>Timber products</li><li>Cocoa</li><li>Coffee</li><li>Rubber</li><li>Other, please specify</li><li>Not applicable</li></ul>	Select all that apply: <ul style="list-style-type: none"><li>Convener: High level of engagement in set-up, design, management and implementation</li><li>Partner: Shared responsibility in the implementation of multiple goals</li><li>Supporter: Implement activities to support at least one goal</li><li>Funder: Provides full or partial financial support</li><li>Other, please specify</li></ul>

**Scored at all levels (best row scored, light touch scoring approach)**

*Awareness scoring criteria*

All of the following columns completed - 1 point

- 'Country/Area'
- 'Name of jurisdiction or landscape area'
- 'Brief description of landscape/jurisdictional approach'
- 'Type of engagement'
- 'Description of engagement'
- 'Goals supported by engagement'
- 'Company actions supporting approach'
- 'Engagement start year'
- 'Engagement end year'
- 'Type of assessment framework'
- 'Is progress monitored and publicly reported on?'

Description of engagement	Goals supported by engagement	Company actions supporting approach	Implementation partner(s)	Engagement start year	Engagement end year
Text field [maximum 2,500 characters]	Select all that apply: <ul style="list-style-type: none"><li>Response drop-down list below table</li></ul>	Select all that apply: <ul style="list-style-type: none"><li>Response drop-down list below table</li></ul>	Text field [maximum 1,500 characters]	Numerical field [enter a number between 1900-2100]	Select from: <ul style="list-style-type: none"><li>Please specify</li><li>Not defined</li></ul>

Total investment over the project period (currency)	Details of your investment	Type of assessment framework	Is progress monitored and publicly reported on?	State the achievements of your engagement so far, and how progress is monitored*
Numerical field [enter a number from 0- 999,999,999,999 using a maximum of 10 decimal places and no commas]	Text field [maximum 2,500 characters]	Select from: <ul style="list-style-type: none"><li>Commodities Jurisdictions Approach</li><li>SourceUp (former verified sourcing area)</li><li>LandScale</li><li>Specific initiative defined framework</li><li>No assessment framework in place</li><li>Other, please specify</li></ul>	Select from: <ul style="list-style-type: none"><li>Yes, progress is monitored and publicly reported on</li><li>Yes, progress is monitored but not publicly reported on</li><li>No, but we are planning to monitor progress in the next two years</li><li>No</li></ul>	Text field [maximum 2,500 characters]

[Add row]

Only one row is scored.

## (F6.10b) Provide details of your engagement with landscape/jurisdictional approaches to sustainable land use during the reporting year. [New question]



**Scored at all levels (best row scored, light touch scoring approach)**

### Management scoring criteria

Full Awareness points must be awarded to be eligible for Management points.

i) Any option selected in column 'Type of engagement'. If 'Other, please specify' is selected, a relevant option must be provided - 1 point

ii) Any option selected in column 'Goals supported by engagement'. If 'Other, please specify' is selected, a relevant option must be provided AND Any option selected in column 'Company actions supporting approach'. If 'Other, please specify' is selected, a relevant option must be provided - 1 point

Only one row is scored.

### Leadership scoring criteria

Full Management points must be awarded to be eligible for Leadership points.

Any option excluding 'No' selected in column 'Is progress monitored and publicly reported on?' - 1 point

Only one row is scored.

Country/Area	Name of jurisdiction or landscape area	Is the landscape defined by administrative boundaries of sub-national governments and does the approach have active government involvement?	Brief description of landscape/jurisdictional approach	Forest risk commodities relevant to this landscape/jurisdictional approach	Type of engagement
Select from: <ul style="list-style-type: none"><li>List of countries/areas</li><li>Other, please specify</li></ul>	Text field [maximum 500 characters]	Select from: <ul style="list-style-type: none"><li>Yes, the landscape is defined by administrative boundaries and the approach has active government involvement</li><li>The landscape is defined by administrative boundaries, but the approach does not have active government involvement</li><li>The landscape is not defined by administrative boundaries, but the approach has active government involvement</li></ul>	Text field [maximum 1,500 characters]	Select all that apply: <ul style="list-style-type: none"><li>Cattle products</li><li>Palm oil</li><li>Soy</li><li>Timber products</li><li>Cocoa</li><li>Coffee</li><li>Rubber</li><li>Other, please specify</li><li>Not applicable</li></ul>	Select all that apply: <ul style="list-style-type: none"><li>Convener: High level of engagement in set-up, design, management and implementation</li><li>Partner: Shared responsibility in the implementation of multiple goals</li><li>Supporter: Implement activities to support at least one goal</li><li>Funder: Provides full or partial financial support</li><li>Other, please specify</li></ul>

Description of engagement	Goals supported by engagement	Company actions supporting approach	Implementation partner(s)	Engagement start year	Engagement end year
Text field [maximum 2,500 characters]	Select all that apply: <ul style="list-style-type: none"><li>Response drop-down list below table</li></ul>	Select all that apply: <ul style="list-style-type: none"><li>Response drop-down list below table</li></ul>	Text field [maximum 1,500 characters]	Numerical field [enter a number between 1900-2100]	Select from: <ul style="list-style-type: none"><li>Please specify</li><li>Not defined</li></ul>

Total investment over the project period (currency)	Details of your investment	Type of assessment framework	Is progress monitored and publicly reported on?	State the achievements of your engagement so far, and how progress is monitored*
Numerical field [enter a number from 0- 999,999,999,999 using a maximum of 10 decimal places and no commas]	Text field [maximum 2,500 characters]	Select from: <ul style="list-style-type: none"><li>Commodities Jurisdictions Approach</li><li>SourceUp (former verified sourcing area)</li><li>LandScale</li><li>Specific initiative defined framework</li><li>No assessment framework in place</li><li>Other, please specify</li></ul>	Select from: <ul style="list-style-type: none"><li>Yes, progress is monitored and publicly reported on</li><li>Yes, progress is monitored but not publicly reported on</li><li>No, but we are planning to monitor progress in the next two years</li><li>No</li></ul>	Text field [maximum 2,500 characters]

[Add row]



**(F6.11) Do you participate in any other external activities and/or initiatives to promote the implementation of your forests-related policies and commitments? [Modified question]**



New columns

Forest risk commodity	Do you participate in activities/initiatives?	Activities*	Country/Area*	Subnational area*	Initiatives*	Please explain
Select from: List created from forest risk commodities selected in F0.4	Select from: <ul style="list-style-type: none"> <li>Yes</li> <li>No</li> </ul> <p><b>'Involved in jurisdictional approaches' removed from Activities</b> →</p>	Select from: <ul style="list-style-type: none"> <li>Involvement in multi-partnership or stakeholder initiatives</li> <li>Engaging with policymakers or governments</li> <li>Involvement in industry platforms</li> <li>Engaging with communities</li> <li>Engaging with non-governmental organizations</li> <li>Funding research organizations</li> <li>Other, please specify</li> </ul>	Select from: <ul style="list-style-type: none"> <li>Not applicable</li> <li>List of countries/areas</li> <li>Other, please specify</li> </ul>	Select from: <ul style="list-style-type: none"> <li>Not applicable</li> <li>Please specify</li> </ul>	Select all that apply: <ul style="list-style-type: none"> <li>Response drop-down list below table</li> </ul>	Text field [maximum 2,400 characters]

Awareness points reduced from 3.5 to 2 points

**2022 Management criteria**

**Full Awareness points (per row) must be awarded to be eligible for Management points.**

i) Option 'Involved in multi-partnership or stakeholder initiatives' selected in column 'Activities' AND any option excluding 'Other, please specify' selected in column 'Initiatives' AND A description of the company's role in this activity is provided in column 'Please explain' - 1 point

ii) ~~'Involved in jurisdictional approaches'~~ **Any other option excluding 'Other, please specify'** selected in column 'Activities' AND A description of the organization's role in this activity is provided in column 'Please explain' - 1 point

Up to two rows per forest risk commodity are scored.

**2022 Leadership criteria**

**Full Management points (per row) must be awarded to be eligible for Leadership points.**

i) **Option 'Involved in multi-partnership or stakeholder initiatives' selected in column 'Activities' AND details on how the activity fits within the company's environmental strategy are provided in column 'Please explain' - 0.5 points**

ii) **Any other option excluding 'Other, please specify' selected in column 'Activities' AND details on how the activity fits within the company's environmental strategy are provided in column 'Please explain' - 0.5 points**

Up to two rows per forest risk commodity are scored.

# Scoring resources

The following resources are all available on the guidance page of the CDP website:

- 2022 Scoring Methodology
- 2021 to 2022 Changes document
- 2022 Categories and weightings document
- 2022 Scoring introduction



**Future of disclosure &  
thank you!**