CDP Full Corporate Scoring Methodology – Forests

Version

Version number	Release / Revision date	Revision summary
1.0	Released: May 22, 2024	Publication of the provisional 2024 CDP full corporate forests methodology

Contents

Introduction

This is a provisional methodology (please see the Disclaimer below) and should be used in conjunction with the CDP Questionnaire & Reporting Guidance 2024. It is strongly recommended to familiarise yourself with the contents of both the 2024 guidance and the CDP full corporate questionnaire – Overview before using the scoring methodology. Question dependencies will be detailed in these supplementary documents to inform companies which questions they are eligible to be scored for.

This document provides the scoring criteria and points available for each question in CDPs 2024 full corporate questionnaire. In 2024, the previously separate CDP questionnaires on climate change, forests and water security have been integrated into one corporate questionnaire. Through this questionnaire, organizations can provide data on multiple environmental issues in a single disclosure, encouraging more holistic and balanced reporting.

Scoring for multiple environmental issue areas in 2024

While the questionnaire has been integrated, separate climate change, water and forests scores will continue to be awarded in 2024, with separate scoring methodologies for each environmental issue area. Modules 1 to 6 (and 13) are integrated, which means that questions in these modules cover more than one environmental issue area. Conversely, modules 7-11 relate to 'Environmental Performance' and each module is specific to an environmental issue area. Organizations in the financial services sector will be presented with module 12, which is an integrated, sector-specific 'Environmental Performance' module.

Each question is tagged to one or more of the three environmental issue areas, listed under the question text. The following notations have been used in this document to denote environmental issue areas (Table 1). For some questions that are tagged to multiple themes, each theme will be scored in the same way. In other questions tagged to multiple themes, each theme might be scored differently. Please ensure you refer to the specific set of criteria relevant to your organization.

Notation	Theme
CC	Climate Change
W	Water Security
F	Forests

Table 1 - Theme notation

Primary sector scoring in 2024

Along with environmental issue areas, each question in the questionnaire is tagged to sectors. Organizations in high-impact sectors will be presented with questions specific to that sector and may be scored differently in general questions that display for all responders.

The sector-based approach allows CDP to make more meaningful assessments of companies' responses, incorporating each sector's characteristics and nuances, resulting in a score that reflects the company's progress in environmental stewardship and enabling better benchmarking against other companies.

Responders will only be scored on their primary questionnaire sector. This means that if more than one set of sector questions applies to your organisation, not all questions will be scored.

However, we encourage you to respond to all questions that apply to your organisation.

Each question is tagged to one or more sector, listed under the question text. The following notations have been used in this document to denote sectors (Table 2). Some questions have multiple scoring outcomes depending on primary sector. You may need to scroll down to find the correct criteria for your sector in these instances.

Notation	Sector
AC	Agricultural commodities
CG	Capital goods
CE	Cement
CH	Chemicals
CO	Coal
CN	Construction
EU	Electric Utilities
FB	Food, beverage & Tobacco
FS	Financial services
GN	General
MM	Metals & Mining
OG	Oil & Gas
PF	Paper & Forestry
RE	Real Estate
ST	Steel
TO	Transport OEMS
TO-EPM	Transport OEMS-EPMs
TS	Transport services

Table 2 - Sector notation

Disclaimer

This scoring methodology is intended to provide guidance to companies in relation to how their response will be scored. In common with other scoring processes of this type, we expect to make future adjustments, during the disclosure cycle, to optimise the clarity of the scoring methodology in context of responses received. Adjustments to the scoring methodology should have minimal impact on your response planning/resource allocation.

CDP therefore reserves the right to amend or alter scoring criteria displayed in the scoring methodology at any time during the disclosure cycle. Such adjustments will be made without obligation to give advance notice, but any adjustments made from time to time will be listed and displayed prominently. Please refer to the Version Control to view updates notifying you of adjustments.

Notwithstanding that CDP reserves the right to amend or alter its scoring criteria during the disclosure cycle, CDP commits to use best endeavours to only make adjustments where essential to ensure that our scoring methodology remains robust and effective for the purpose of assessing progress towards environmental stewardship.

Module 1 - Introduction

Introduction

(1.1) - In which language are you submitting your response?

Theme	Sector that scoring criteria apply to
CC/F/W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

1.1 - Scoring criteria

Disclosure criteria

Not scored.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0	0	0	0	0	0	0	0

(1.2) - Select the currency used for all financial information disclosed throughout your response.

Theme	Sector that scoring criteria apply to
CC/F/W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

1.2 - Scoring criteria

Disclosure criteria

Not scored.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0	0	0	0	0	0	0	0

(1.3) - Provide an overview and introduction to your organization

Theme	Sector that scoring criteria apply to
CC/F/W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

1.3 - Scoring criteria

Disclosure criteria

Not scored.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0	0	0	0	0	0	0	0

(1.4) - State the end of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.

Theme	Sector that scoring criteria apply to
CC/F/W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG/FS

1.4 - Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3 points is available for this question.

Awareness criteria

Table completed - 1 point

Management criteria

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

End date is between 02/10/2023 - 02/10/2024 - 1 point

Leadership criteria

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

'Yes' selected in column 'Alignment of this reporting period with your financial reporting period' – 1 point

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Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	1	1	1	1	1	1

(1.5) - Provide details on your reporting boundary.

Theme	Sector that scoring criteria apply to
CC/F/W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

1.5 - Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 2 points is available for this question.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
2	2	1	1	1 or 0	1 or 0	0	0

(1.6) - Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

Theme	Sector that scoring criteria apply to
CC/F/W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG/FS

1.6 - Scoring criteria

Disclosure criteria

Not scored.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0	0	0	0	0	0	0	0

(1.7) - Select the countries/areas in which you operate.

Theme	Sector that scoring criteria apply to
CC/F/W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG/FS

1.7 - Scoring criteria

Disclosure criteria

Not scored.

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0	0	0	0	0	0	0	0

(1.9) - What is the size of your organization based on total assets value at the end of the reporting period?

Theme	Sector that scoring criteria apply to
CC/F/W	FS

1.9 - (FS) Scoring criteria

Disclosure criteria

Not scored.

Awareness criteria

Not scored.

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Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0	0	0	0	0	0	0	0

(1.10) - Which activities does your organization undertake and which industry sectors does your organization lend to, invest in, and/or insure?

Theme	Sector that scoring criteria apply to
CC/F/W	FS

1.10 - (FS) Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 4 points is available for this question.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
4	4	0	0	0	0	0	0

(1.22) - Provide details on the commodities that you produce and/or source.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

1.22 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

ROUTE A)
Points will be awarded per completed cell in proportion to the number of rows disclosed (excluding rows 'Rubber', 'Cocoa' and 'Coffee'). Partially completed rows will not receive full points.

A maximum of 8 points is available for this question.

OR

ROUTE B)
If columns 'Produced and/or sourced' AND 'Is this commodity considered significant to your business in terms of revenue?' in questions 1.22 AND 1.23 not completed - 0/24 points

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Awareness criteria

ROUTE A)
Full 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 (excluding rows 'Rubber', 'Cocoa' and 'Coffee') as follows:

i) 'Yes, we are providing the total commodity volume' is selected in column 'Indicate if you are providing the total commodity volume that is produced and/or sourced' AND a figure greater than 0 is provided in column 'Total commodity volume (metric tons)' – 1 point

ii) Any option selected excluding 'Unknown' in column '% of revenue dependent on commodity' – 1 point

iii) Any option selected excluding both 'Unknown' and 'Not applicable' in column '% of procurement spend' OR 'Not applicable'selected in column '% of procurement spend' AND only 'Production' is selected in column 'Produced and/or sourced' – 1 point

A maximum of 3 points is available for this question.

OR
ROUTE B)
If columns 'Produced and/or sourced' AND 'Is this commodity considered significant to your business in terms of revenue?' in questions 1.22 AND 1.23 - 0/11 points

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Management criteria

ROUTE A)
Full Awareness points awarded - 1 point

OR

ROUTE B)
If columns 'Produced and/or sourced' AND 'Is this commodity considered significant to your business in terms of revenue?' in questions 1.22 AND 1.23 - 0/11 points

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Leadership criteria

ROUTE A)
Not scored.

OR

ROUTE B)
If columns 'Produced and/or sourced' and 'Is this commodity considered significant to your business in terms of revenue?' not completed in questions 1.22 AND 1.23 - 0/2 points

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Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
8 or 0	8 or 24	3 or 0	3 or 11	1 or 0	1 or 11	0	0 or 2

(1.24) - Has your organization mapped its value chains?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

1.24 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG) Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 6 points is available for this question.

Awareness criteria

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

i) 'Yes, we have mapped or are currently in the process of mapping our value chain' selected in 'Value chain mapped' – 2 points

OR

'No, but we plan to do so within the next two years' selected in 'Value chain mapped' – 1 point

ii) 'Smallholders relevant and included' or 'Smallholders not relevant, and not included' selected in column 'Smallholder inclusion in mapping' – 1 point

OR

'Smallholders relevant but not included' selected in column 'Smallholder inclusion in mapping' – 0.5 points

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Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
6	6	3	3	0	0	0	0

(1.24) - Has your organization mapped its value chains?

Theme	Sector that scoring criteria apply to
F	FS

1.24 - (FS) Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 6 points is available for this question.

Awareness criteria

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

ROUTE A)
'Yes, we have mapped or are currently in the process of mapping our value chain' selected in 'Value chain mapped' – 2 points.

OR

ROUTE B)
'No, but we plan to do so within the next two years' selected in 'Value chain mapped' – 1 point.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
6	6	2 or 1	2	0	0	0	0

(1.24.2) - Which commodities has your organization mapped in your upstream value chain (i.e., supply chain)?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

1.24.2 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 6 points is available for this question.

Awareness criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

The following conditions must be met to be eligible for Awareness points:
Full Disclosure points awareded AND
'Yes' selected in column 'Value chain mapped for this sourced commodity'

ROUTE A)
'Tier 1 suppliers' selected in column 'Highest supplier tier mapped for this sourced commodity' AND
Any option excluding 'Less than 1%' selected in column '% of tier 1 suppliers mapped' – 1 point

OR

ROUTE B)
'Tier 2 suppliers' selected in column 'Highest supplier tier mapped for this sourced commodity' AND
Any option excluding 'Less than 1%' selected in column '% of tier 1 suppliers mapped' AND column '% of tier 2 suppliers mapped' – 1 point

OR

ROUTE C)
'Tier 3 suppliers' selected in column 'Highest supplier tier mapped for this sourced commodity' AND
Any option excluding 'Less than 1%' selected in the following columns – 1 point
- '% of tier 1 suppliers mapped'
- '% of tier 2 suppliers mapped'
- '% of tier 3 suppliers mapped'

OR

ROUTE D)

'Tier 4+ suppliers' selected in column 'Highest supplier tier mapped for this sourced commodity' AND
Any option excluding 'Less than 1%' selected in the following columns – 1 point
- '% of tier 1 suppliers mapped'
- '% of tier 2 suppliers mapped'
- '% of tier 3 suppliers mapped'
- '% of tier 4+ suppliers mapped'

Management criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

The following conditions must be met to be eligible for Management points:
Full Awareness points awarded AND
'Tier 4+ suppliers' selected in column 'Highest supplier tier mapped for this sourced commodity' OR Either 'Tier 4+ suppliers' or 'All supplier tiers known have been mapped for this sourced commodity' selected in column 'Highest supplier tier known but not mapped for this sourced commodity'

EITHER '76-99%' OR '100%' selected in column '% of tier 1 suppliers mapped' – 1 point

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Leadership criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

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

ROUTE A)
'Tier 1 suppliers' selected in column 'Highest supplier tier mapped for this sourced commodity' AND
'100%' selected in column '% of tier 1 suppliers mapped' AND
'All supplier tiers known have been mapped for this sourced commodity' selected in column 'Highest supplier tier known but not mapped for this sourced commodity' – 1 point

OR

ROUTE B)
'Tier 2 suppliers' selected in column 'Highest supplier tier mapped for this sourced commodity' AND
'100%' selected in column '% of tier 1 suppliers mapped' AND

'100%' selected in column '% of tier 2 suppliers mapped' AND
All supplier tiers known have been mapped for this sourced commodity' selected in column
'Highest supplier tier known but not mapped for this sourced commodity' – 1 point

OR

ROUTE C)
'Tier 3 suppliers' selected in column 'Highest supplier tier mapped for this sourced
commodity' AND
'100%' selected in column '% of tier 1 suppliers mapped' AND
'100%' selected in column '% of tier 2 suppliers mapped' AND
'100%' selected in columns '% of tier 3 suppliers mapped' AND
'All supplier tiers known have been mapped for this sourced commodity' selected in column
'Highest supplier tier known but not mapped for this sourced commodity' – 1 point

OR

ROUTE D)
'Tier 4+ suppliers' selected in column 'Highest supplier tier mapped for this sourced
commodity' AND
'100%' selected in column '% of tier 1 suppliers mapped' AND
'100%' selected in column '% of tier 2 suppliers mapped' AND
'100%' selected in columns '% of tier 3 suppliers mapped' AND
'100%' selected in column '% of tier 4+ suppliers mapped' – 1 point

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Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
6	6	1	1	1	1	1	1

Module 2 – Identification, Assessment, and Management of Dependencies, Impacts, Risks, and Opportunities

Definition of time horizons

(2.1) - How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?

Theme	Sector that scoring criteria apply to
CC/F/W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

2.1 - Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3 points is available for this question.

Awareness criteria

Consecutive time horizons entered in rows 'Short-term', 'Medium-term', 'Long-term' - 3 points

(e.g. 'Short-term' is '0-2', 'Medium-term' is '3-9' and 'Long-term' is 'from 10 years')

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	3	3	0	0	0	0

Process for identifying, assessing, and managing dependencies, impacts, risks, and opportunities

(2.2) - Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

Theme	Sector that scoring criteria apply to
CC/F/W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

2.2 - Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3 points is available for this question.

Awareness criteria

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

'Yes' selected in column 'Process in place' – 1 point

OR

'No, but we plan to do so within the next two years' - 0.5 points

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	1 or 0.5	1	0	0	0	0

(2.2.1) - Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?

Theme	Sector that scoring criteria apply to
F/W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG/FS

2.2.1 - Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 4 points is available for this question

Awareness criteria

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

 'Yes' selected in column 'Process in place' AND 'Both risks and opportunities' selected in column 'Risks and/or opportunities are evaluated in this process' – 3 points

OR

'Yes' selected in column 'Process in place' AND Either 'Risks only' OR 'Opportunities only' selected in column 'Risks and/or opportunities are evaluated in this process' – 1.5 points

OR

'No, but we plan to within the next two years' selected in column 'Process in place' – 0.5 points

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Management criteria

ROUTE A)
'Yes' selected in column 'Process in place' in EITHER question 2.2 OR 2.2.1 - 0/0 points

OR

ROUTE B)
'Yes' not selected in column 'Process in place' in EITHER question 2.2 OR 2.2.1 - 0/3.5 points

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Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
4	4	0.5 or 1.5 or 3	3	0	0 or 3.5	0	0

(2.2.2) - Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG

2.2.2 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG) Scoring criteria

Disclosure criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issue':
Columns 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue' and 'Value chain stages covered' must be completed to be eligible for Disclosure points.

Points will be awarded per completed cell in proportion to the number of rows disclosed.
Partially completed rows will not receive full points.
A maximum of 8 points is available for this question.

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issue' in any row – 0/0 points

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Awareness criteria

The following conditions must be met to be eligible for Awareness points:
Both 'Risks' AND 'Opportunities' must be selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered...' in any row where 'Forests' is selected in column 'Environmental issue' AND
Both 'Direct Operations' AND 'Upstream value chain' must be selected in column 'Value chain stages covered' in any one row

OR

Column 'Produced and/or sourced' completed in all rows in question 1.22 AND 'Produced' selected in column 'Produced and/or sourced' in all rows in question 1.22 AND 'Direct Operations' must be selected in column 'Value chain stages covered'.

If 'Risks' and 'Opportunities' are reported in the same row the criteria must be met in that one row. If 'Risks' and 'Opportunities' are reported in separate rows all the following criteria must be met in both rows.

i) All of the following are met in any one complete row – 2 points:
'Risks' selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered...' AND

Any option selected excluding 'Not defined' in column 'Frequency of assessment' AND
Any option selected excluding 'Other, please specify' in column 'Tools and methods used' AND
Any option selected excluding 'Other, please specify' in column 'Risk types and criteria considered' AND
Any option selected excluding 'Other, please specify in column 'Partners and stakeholders considered'.

ii) All of the following are met in any complete row – 2 points:
'Opportunities' selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered...' AND
Any option selected excluding 'Not defined' in column 'Frequency of assessment' AND
Any option selected excluding 'Other, please specify' in column 'Tools and methods used' AND
Any option selected excluding 'Other, please specify' in column 'Partners and stakeholders considered'.

Best row(s) scored.

A maximum of 4 points is available for this question.

Management criteria

The following conditions must be met to be eligible for Awareness points:
- 'Forests' selected in column 'Environmental issue' in at least one row
- Full Awareness points awarded

If 'Risks' and 'Opportunities' are reported in the same row the following criteria must be met in that one row. If 'Risks' and 'Opportunities' are reported in separate rows all of the following criteria must be met in both rows.

In a completed row where 'Risks' is selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process...' AND the following criteria are met:

i) Either 'More than once a year' OR 'Annually' selected in column 'Frequency of assessment' – 0.5 points

ii) All of the following selected in column 'Time horizons covered' – 0.5 points
- 'Short-term'
- 'Medium-term'

- 'Long-term'

iii) Three or more options selected in column 'Risk types and criteria considered'– 0.5 points

iv) At least two options in column 'Tools and methods used' selected excluding the following – 0.5 points

'Other enterprise risk management, please specify
- 'Internal company methods'
- 'External consultants'
- 'Other international methodologies and standards, please specify'
- 'Other databases, please specify'
- 'Other, please specify'
- 'Other commercially/publicly available tools, please specify'

In a completed row where 'Opportunities' is selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered...' AND the following criteria are met:

v) Either 'More than once a year' OR 'Annually' selected in column 'Frequency of assessment' – 0.5 points

vi) All of the following selected in column 'Time horizon(s) covered' – 0.5 points
- 'Short-term'
- 'Medium-term'
- 'Long-term'

vii) At least two options in column 'Tools and methods used' selected excluding the following – 0.5 points
- 'Other enterprise risk management, please specify
- 'Internal company methods'
- 'Other international methodologies and standards, please specify'
- 'Other databases, please specify'
- 'Other, please specify'
- 'Other commercially/publicly available tools, please specify'

Best row(s) scored.

A maximum of 3.5 points is available for this question.

Leadership criteria

The following conditions must be met to be eligible for Leadership points:
- 'Forests' selected in column 'Environmental issue' in at least one row
- Full Management points awarded.

For rows where 'Forests' is selected in column 'Environmental issue':
i) 'Dependencies' selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process' in any row. – 0.75 points

ii) 'Impacts' selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process' in any row. – 0.75 points

If 'Risks' and 'Opportunities' are reported in the same row the following criteria must be met in that one row. If 'Risks' and 'Opportunities' are reported in separate rows all the following criteria must be met in both rows.

Points will be awarded for a completed row where 'Risks' is selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue' as follows:
iii) 'Full' selected in column 'Coverage' – 0.5 points

iv) All of the following options selected in column 'Risk types and criteria considered' – 0.5 points
- 'Acute physical'
- 'Chronic physical'
- 'Policy'
- 'Market'
- 'Reputation'
- 'Technology'
- 'Liability'

v) 'Integrated into multi-disciplinary...' selected in column 'Integration of risk management process' – 0.5 points

vi) 'Qualitative and quantitative' selected in 'Type of assessment' – 0.5 points

vii) All of the following options selected in column 'Partners and stakeholders considered' – 0.5 points
- 'Customers'
- 'Employees'
- 'Investors'
- 'Local communities' OR 'Indigenous Peoples'
- 'Suppliers'

Points will be awarded for a completed row where 'Opportunities' is selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue' as follows:

viii) 'Qualitative and quantitative' selected in 'Type of assessment' – 0.5 points

Best row(s) scored.

A maximum of 4.5 points is available for this question.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0 or 8	0 or 8	4	4	3.5	3.5	4.5	4.5

(2.2.2) - Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.

Theme	Sector that scoring criteria apply to
F	FS

2.2.2 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issue':
Columns 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue' and 'Value chain stages covered' must be completed to be eligible for Disclosure points.

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.
A maximum of 8 points is available for this question.

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issue' in any row – 0/0 points

Awareness criteria

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

Both 'Risks' and 'Opportunities' must be selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered...' in any row where 'Forests' is selected in column 'Environmental issue'.

If 'Risks' and 'Opportunities' are reported in the same row the criteria must be met in that one row. If 'Risks' and 'Opportunities' are reported in separate rows all the criteria must be met in both rows.

i) All of the following are met in any complete row – 2 points:
'Risks' selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process...' AND
Any option selected excluding 'Not defined' in column 'Frequency of assessment' AND
Any option selected excluding 'Other, please specify' in column 'Tools and methods used' AND
Any option selected excluding 'Other, please specify' in column 'Risk types and criteria considered' AND
Any option selected excluding 'Other, please specify' in column 'Partners and stakeholders considered'.

ii) All of the following are met in any complete row – 2 points:
'Opportunities' selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process...' AND
Any option selected excluding 'Not defined' in column 'Frequency of assessment' AND
Any option selected excluding 'Other, please specify' in column 'Tools and methods used' AND
Any option selected excluding 'Other, please specify' in column 'Partners and stakeholders considered'.

Best row(s) scored.

A maximum of 4 points is available for this question.

Management criteria

The following conditions must be met to be eligible for Awareness points:
- 'Forests' selected in column 'Environmental issue' in at least one row

- Full Awareness points awarded

If 'Risks' and 'Opportunities' are reported in the same row the following criteria must be met in that one row. If 'Risks' and 'Opportunities' are reported in separate rows all of the following criteria must be met in both rows.

In a completed row where 'Risks' is selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process...' AND the following criteria are met:

i) Either 'More than once a year' OR 'Annually' selected in column 'Frequency of assessment' – 0.5 points

ii) All of the following selected in column 'Time horizons covered' – 0.5 points
- 'Short-term'
- 'Medium-term'
- 'Long-term'

iii) Three or more options selected in column 'Risk types and criteria considered'– 0.5 points

iv) At least two options in column 'Tools and methods used' selected excluding the following – 0.5 points
- 'Other enterprise risk management, please specify'
- 'Internal company methods'
- 'External consultants'
- 'Other international methodologies and standards, please specify'
- 'Other databases, please specify'
- 'Other, please specify'
- 'Other commercially/publicly available tools, please specify'

In a completed row where 'Opportunities' is selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered...' AND the following criteria are met:

v) Either 'More than once a year' OR 'Annually' selected in column 'Frequency of assessment' – 0.5 points

vi) All of the following selected in column 'Time horizon(s) covered' – 0.5 points
- 'Short-term'
- 'Medium-term'
- 'Long-term'

vii) At least two options in column 'Tools and methods used' selected excluding the

following – 0.5 points
- 'Other enterprise risk management, please specify'
- 'Internal company methods'
- 'Other international methodologies and standards, please specify'
- 'Other databases, please specify'
- 'Other, please specify'
- 'Other commercially/publicly available tools, please specify'

Best row(s) scored.

A maximum of 3.5 points is available for this question.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0 or 8	0 or 8	4	4	3.5	3.5	0	0

(2.2.4) - Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts related to your portfolio activities?

Theme	Sector that scoring criteria apply to
CC/F/W	FS

2.2.4 - (FS) Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of rows displayed. Partially completed rows will not receive full points.

A maximum of 3 points is available for this question.

Awareness criteria

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

'Yes' selected in column 'Process in place' – 1 point

OR

'No, but we plan to within the next two years' selected in column 'Process in place' – 0.5 points

A maximum of 1 point is available for this question.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	1	1	0	0	0	0

(2.2.5) - Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities related to your portfolio activities?

Theme	Sector that scoring criteria apply to
CC/F/W	FS

2.2.5 - (FS) Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of rows displayed. Partially completed rows will not receive full points.

A maximum of 4 points is available for this question.

Awareness criteria

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

'Yes' selected in column 'Process in place' AND 'Both risks and opportunities' selected in column 'Risks and/or opportunities evaluated in this process' – 3 points

OR

'Yes' selected in column 'Process in place' AND either 'Risks only' OR 'Opportunities only' selected in column 'Risks and/or opportunities evaluated in this process' – 1.5 point

OR

'No, but we plan to within the next two years' selected in column 'Process in place' – 0.5 points

A maximum of 3 points is available for this question.

Management criteria

ROUTE A)
'Yes' selected in column 'Process in place' in EITHER question 2.2.4 OR 2.2.5 - 0/0 points

OR

ROUTE B)
'Yes' not selected in column 'Process in place' in EITHER question 2.2.4 OR 2.2.5 - 0/5 points

---

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
4	4	3	3	0	0 or 5	0	0

(2.2.6) - Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities related to your portfolio activities.

Theme	Sector that scoring criteria apply to
F	FS

2.2.6 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issue':

Column 'Indicate which of dependencies, impacts, risks, and opportunities are covered...' must be completed to be eligible for points at the Disclosure level.

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 12 points is available for this question.

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issue' in any row – 0/0 points

Awareness criteria

The following conditions must be met to be eligible for Awareness points:
Both 'Risks' and 'Opportunities' must be selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process...' in any row where 'Forests' is selected in column 'Environmental issue'.

For rows where 'Forests' is selected in column 'Environmental issue':

If 'Risks' and 'Opportunities' are reported in the same row the criteria must be met in that one row. If 'Risks' and 'Opportunities' are reported in separate rows all of the following criteria must be met in both rows.

i) All of the following are met in any complete row – 2 points:
'Risks' is selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this portfolio' AND
Any option excluding 'Not defined' selected in column 'Frequency of assessment' AND
Any option excluding any 'Other, please specify' option selected in column 'Risk type and criteria considered' AND
Any option excluding 'Other, please specify' selected in column 'Partners and stakeholders considered' AND
A figure greater than 0 provided in column '% of portfolio covered by the assessment process in relation to total portfolio value'.

ii) All of the following are met in any complete row – 2 points:
'Opportunities' selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this portfolio' AND
Any option excluding 'Not defined' selected in column 'Frequency of assessment' AND
Any option excluding 'Other, please specify' selected in column 'Partners and stakeholders considered' AND
A figure greater than 0 provided in column '% of portfolio covered by the assessment process in relation to total portfolio value'.

Best row(s) scored.

A maximum of 4 points is available for this question.

Management criteria

The following conditions must be met to be eligible for Management points:
- 'Forests' selected in column 'Environmental issue' in at least one row
- Full Awareness points awarded

For rows where 'Forests' is selected in column 'Environmental issue':

If 'Risks' and 'Opportunities' are reported in the same row (one process) the criteria must be met in that one row. If 'Risks' and 'Opportunities' are reported in separate rows (separate processes) all of the following criteria must be met in both rows.

In a complete row where 'Risks' is selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process...' AND the following criteria are true:
i) Either 'More than once a year' OR 'Annually' selected in column 'Frequency of assessment' – 1 point

ii) All of the following selected in column 'Time horizons covered' – 1 point
- 'Short-term'
- 'Medium-term'
- 'Long-term'

iii) 3 or more options selected in column 'Risk type and criteria considered' – 1 point

In complete row where 'Opportunities' is selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process...' AND the following criteria are true:
iv) Either 'More than once a year' OR 'Annually' selected in column 'Frequency of assessment' – 1 point

v) All of the following selected in column 'Time horizons covered' – 1 point
- 'Short-term'
- 'Medium-term'
- 'Long-term'

Best row(s) scored.

A maximum of 5 points is available for this question.

Leadership criteria

The following conditions must be met to be eligible for Leadership points:
- 'Forests' selected in column 'Environmental issue' in at least one row
- Full Management points awarded
- For each portfolio in question 1.10 where 'Yes' is selected in column 'Activity undertaken', a complete row is provided where 'Forests' is selected in column 'Environmental issue'.

For rows where 'Forests' is selected in column 'Environmental issue':

i) 'Dependencies' selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this portfolio' in any row. – 0.75 points

ii) 'Impacts' selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this portfolio' in any row. – 0.75 points

If 'Risks' and 'Opportunities' are reported in the same row (one process) the criteria must be met in that one row. If 'Risks' and 'Opportunities' are reported in separate rows (separate processes) all of the following criteria must be met in both rows:

iii) 'Qualitative and quantitative' selected in column 'Type of assessment' in complete row where 'Risks' is selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered...' – 0.5 points

iv) 'Qualitative and quantitative' selected in 'Type of assessment' in complete row where 'Opportunities' is selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered...' – 0.5 points

Best row(s) scored.

A maximum of 2.5 points is available for this question.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0 or 12	0 or 12	4	4	5	5	2.5	2.5

(2.2.7) - Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?

Theme	Sector that scoring criteria apply to
CC/F/W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

2.2.7 - Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3 points is available for this question.

Awareness criteria

Table completed – 1 point

Management criteria

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

'Yes' selected in column 'Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed' – 1 point

---

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	1	1	1	1	0	0

(2.2.8) - Does your organization consider environmental information about your clients/investees as part of your due diligence and/or environmental dependencies, impacts, risks and/or opportunities assessment process?

Theme	Sector that scoring criteria apply to
CC/F/W	FS

2.2.8 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)
Points will be awarded per completed cell in proportion to the number of rows disclosed.

A maximum of 2 points is available for this question.

OR

ROUTE B)
Column 'We consider environmental information' not completed - 0/8 points

---

Awareness criteria

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

'Yes' selected in column 'We consider environmental information' – 1 point

OR

'No, but we plan to do so within the next two years' selected in column 'We consider environmental information' – 0.5 points

A maximum of 1 point is available for this question.

OR

ROUTE B)
Column 'We consider environmental information' not completed - 0/2 points

---

Management criteria

ROUTE A)
Column 'We consider environmental information' completed - 0/0 points

OR

ROUTE B)
Column 'We consider environmental information' not completed - 0/2 points

---

Leadership criteria

ROUTE A)
'Yes' selected in column 'We consider environmental information' - 0/0 points

OR

ROUTE B)
'Yes' not selected in column 'We consider environmental information' - 0/1 points

---

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
2	2 or 8	1 or 0.5	1 or 2	0	0 or 2	0	0 or 1

(2.2.9) - Indicate the environmental information your organization considers about clients/investees as part of your due diligence and/or environmental dependencies, impacts, risks and/or opportunities assessment process, and how this influences decision-making.

Theme	Sector that scoring criteria apply to
F	FS

2.2.9 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issues covered':

Points will be awarded per completed cell in proportion to the number of rows disclosed.
Partially completed rows will not receive full points.
A maximum of 6 points is available for this question.

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issues covered' in any row – 0/0 points

---

Awareness criteria

The following conditions must be met to be eligible for Awareness points:
'Forests' selected in column 'Environmental issues covered' in at least one row.

For rows where 'Forests' is selected in column 'Environmental issues covered':

Points will be awarded per completed row in proportion to the number of rows disclosed.

A maximum of 1 point is available for this question.

Management criteria

The following conditions must be met to be eligible for Management points:
Full Awareness points awarded AND 'Forests' selected in column 'Environmental issues' in at least one row.

For rows where 'Forests' is selected in column 'Environmental issues covered':

i) Any of the following options selected in column 'Type of environmental information considered – 1 point
- 'TNFD disclosures'
- 'Scope and content of forests policy'
- 'Commitment to eliminate deforestation and conversion of other natural ecosystems'
- 'Commodity volumes'
- 'Certification of commodities'
- 'Proportion of commodity volumes in compliance with no deforestation and conversion'
- 'Traceability of commodities'
- 'Origin of commodities'

ii) A figure greater than '0' selected in column '% of portfolio covered by the process in relation to total portfolio value' - 1 point

One row scored.

Leadership criteria

ROUTE A)
The following conditions must be met to be eligible for Leadership points:
Full Management points awarded AND 'Forests' selected in column 'Environmental issues' in at least one row.

For rows where 'Forests' is selected in column 'Environmental issues covered':

Any option selected excluding 'Retail clients' in column 'Type of clients' in the corresponding portfolio row in question 1.10 AND 'Commitment to eliminate deforestation and conversion of other natural ecosystems' selected in column 'Type of environmental information considered' – 1 point.

OR

ROUTE B)
'Retail clients' selected in column 'Type of clients' in the corresponding portfolio row in question 1.10 AND any other option NOT selected in column 'Type of clients' in the corresponding portfolio row in question 1.10 - 0/0 points

One row scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
6	6	1	1	2	2	1 or 0	1 or 0

Priority locations

(2.3) - Have you identified priority locations across your value chain?

Theme	Sector that scoring criteria apply to
F/W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG

2.3 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 4 points is available for this question.

Awareness criteria

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

Either 'Yes, we have identified priority locations' or 'Yes, we are currently in the process of identifying priority locations' selected in column 'Identification of priority locations' – 1 point

OR

'No, but we plan to do so within the next two years' selected in column 'Identification of priority locations' - 0.5 points

---

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
4	4	0.5 or 1	0.5 or 1	0	0	0	0

Definition of substantive impacts and risks

(2.4) - How does your organization define substantive effects on your organization?

Theme	Sector that scoring criteria apply to
CC/F/W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

2.4 - Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 6 points is available for this question.

Awareness criteria

At least one row where 'Risks' is selected in column 'Effect type' completed - 1 point

One row scored.

Management criteria

Both 'Quantitative' AND 'Qualitative' selected in column 'Type of definition' in any complete row(s) where 'Risks' is selected in column 'Effect type' AND
Both 'Quantitative' AND 'Qualitative' selected in column 'Type of definition' in any complete row(s) where 'Opportunities' is selected in column 'Effect type' – 1 point

Best row(s) scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
6	6	1	1	1	1	0	0

Module 3 – Disclosure of Dependencies, Risks, and Opportunities

Risk Disclosure

(3.1) - Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

3.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

For 'Forests' row(s):

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3 points is available for this question.

Awareness criteria

For 'Forests' row(s):

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

'Yes, both in direct operations and upstream/downstream value chain' selected in column 'Environmental risks identified'

OR

Any option selected excluding 'Yes, both in direct operations and upstream/downstream value chain' in column 'Environmental risks identified' AND

Either 'Environmental risks exist, but none with the potential to have a substantive financial effect on our organization' OR 'Evaluation in progress' selected in column 'Primary reason why...' - 1 point

---

Management criteria

For 'Forests' row(s):

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

ROUTE A)
'Yes, both in direct operations and upstream/downstream value chain' selected in column 'Environmental risks identified' – 3/3 points

OR

ROUTE B)
Any option selected excluding 'Yes, both in direct operation and upstream/downstream value chain' in column 'Environmental risks identified' AND
'Environmental risks exist, but none with the potential to have a substantive financial effect on our organization' selected in column 'Primary reason why...' AND
'Yes' selected in column 'Process in place' in either question 2.2 OR 2.2.1 AND
Full Management points awarded in question 2.2.2 AND
Full Management points awarded in question 2.4 – 2/2 points

 OR

ROUTE C)
Any option selected excluding 'Yes, both in direct operations and upstream/downstream value chain' in column 'Environmental risks identified' AND
'Evaluation in progress' selected in column ''Primary reason why…''- 1/3 points

---

Leadership criteria

For 'Forests' row(s):

ROUTE A)
Any option selected excluding 'No' in column 'Environmental risks identified' - 0/0 points

OR

ROUTE B)
'No' selected in column 'Environmental risks identified' AND 'Environmental risks exist, but none with the potential to have a substantive financial effect on our organization' selected in column 'Primary reason why...' AND
2/2 Management points awarded - 0/0 points

OR

ROUTE C)
'No' selected in column 'Environmental risks identified' AND Any option selected excluding 'Environmental risks exist, but none with the potential to have a substantive financial effect on our organization' selected in column 'Primary reason why...' - 0/1 point

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	1	1	3 or 2 or 1	3 or 2	0	0 or 1

(3.1) - Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Theme	Sector that scoring criteria apply to
F	FS

3.1 - (FS) Scoring criteria

Disclosure criteria

For 'Forests' row(s):

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3 points is available for this question.

Awareness criteria

For 'Forests' row(s):

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

'Yes, both within our direct operations or upstream value chain, and within our portfolio' selected in column 'Environmental risks identified'

 OR

Any option selected excluding 'Yes, both within our direct operations or upstream value chain, and within our portfolio' in column 'Environmental risks identified' AND either 'Environmental risks exist, but none with the potential to have a substantive financial effect on our organization' OR 'Evaluation in progress' selected in column 'Primary reason why...' - 1 point

---

Management criteria

For 'Forests' row(s):

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

ROUTE A)
'Yes, both within our direct operations or upstream value chain, and within our portfolio' selected in column 'Environmental risks identified' – 3/3 points

OR

ROUTE B)
Any option selected excluding 'Yes, both within our direct operations or upstream value chain, and within our portfolio' in column 'Environmental risks identified' AND 'Environmental risks exist, but none with the potential to have a substantive financial effect on our organization' selected in column 'Primary reason why...' AND
'Yes' selected in column 'Process in place covering this portfolio' in either question 2.2.4 OR 2.2.5 AND
Full Management points awarded in question 2.2.6 AND
Full Management points awarded in question 2.4 – 2/2 points

OR

ROUTE C)
Any option selected excluding 'Yes, both within our direct operations or upstream value chain, and within our portfolio' in column 'Environmental risks identified' AND 'Evaluation in progress' selected in column 'Primary reason why...'- 1/3 points

---

Leadership criteria

For 'Forests' row(s):

ROUTE A)
Any option selected excluding 'No' in column 'Environmental risks identified' - 0/0 points

 OR

ROUTE B)
'No' selected in column 'Environmental risks identified' AND 'Environmental risks exist, but none with the potential to have a substantive financial effect on our organization' selected in column 'Primary reason why...' AND 2/2 Management points awarded - 0/0 points

 OR

ROUTE C)
'No' selected in column 'Environmental risks identified' AND Any option selected excluding 'Environmental risks exist, but none with the potential to have a substantive financial effect on our organization' selected in column 'Primary reason why...' - 0/1 point

---

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	1	1	3 or 2 or 1	3 or 2	0	0 or 1

(3.1.1) - Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

3.1.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)
Scoring criteria

Disclosure criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issue the risk relates to':

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 8 points is available for this question.

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issue the risk relates to' in any row – 0/0 points

---

Awareness criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issue the risk relates to':

Points will be awarded per completed row in proportion to the number of rows disclosed (excluding both columns 'Cost of response to risk' AND 'Explanation of cost calculation') as follows:

Any option excluding 'Unknown' selected in the following columns:
-'Time horizon...'
- 'Likelihood of the risk having an effect within the anticipated time horizon'.
- 'Magnitude'

A maximum of 7 points is available for this question.

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issue the risk relates to' in any row – 0/0 points

---

Management criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issue the risk relates to':

The following conditions must be met to be eligible for Management points:
- Full Awareness points awarded (per row) AND
- Full Management points awarded in question 2.2.2 AND
- 'Risks' selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue' in question 2.2.2.

Points awarded for one complete row as follows:

i) All of the following are met – 1 point
'Yes' selected in column 'Are you able to quantify the financial effect of the risk?'
AND
A figure greater than 0 is provided in the following combination of columns (where applicable as per selection(s) in column 'Time horizon over which the risk is anticipated to have a substantive effect on the organization'):

- 'Financial effect figure in the reporting year – minimum (currency)' AND 'Financial effect figure in the reporting year – maximum (currency)'
- 'Anticipated financial effect figure in the short-term – minimum (currency)' AND 'Anticipated financial effect figure in the short-term – maximum (currency)'
- 'Anticipated financial effect figure in the medium-term – minimum (currency)' AND 'Anticipated financial effect figure in the medium-term – maximum (currency)'
- 'Anticipated financial effect figure in the long-term – minimum (currency)' AND 'Anticipated financial effect figure in the long-term – maximum (currency)'
AND
A breakdown of how the figures provided in all of the applicable financial effect figure columns were calculated is provided in column 'Explanation of financial effect figure'

ii) Figure provided in column 'Cost of response to risk' AND A breakdown of how the figure provided in column 'Cost of response to risk' was calculated is provided in column 'Explanation of cost calculation' - 1 point

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issue the risk relates to' in any row – 0/0 points

One row scored.

Leadership criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issue the risk relates to':

Full Management points awarded - 1 point

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issue the risk relates to' in any row – 0/0 points

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0 or 8	0 or 8	0 or 7	0 or 7	0 or 2	0 or 2	0 or 1	0 or 1

(3.1.1) - Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Theme	Sector that scoring criteria apply to
F	FS

3.1.1 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issue the risk relates to':

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 8 points is available for this question.

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issue the risk relates to' in any row – 0/0 points

---

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issue the risk relates to':

Points will be awarded per completed row in proportion to the number of rows disclosed (excluding both columns 'Cost of response to risk' AND 'Explanation of cost calculation') as follows:

Any option excluding 'Unknown' selected in the following columns:
-'Time horizon...'
- 'Likelihood of the risk having an effect within the anticipated time horizon'.
- 'Magnitude'

A maximum of 7 points is available for this question.

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issue the risk relates to' in any row – 0/0 points

---

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issue the risk relates to':

The following conditions must be met to be eligible for Management points:
- Full Awareness points awarded (per row) AND
- Full Management points awarded in both questions 2.2.2 AND 2.2.5
- Either 'Risks only' OR 'Both risks and opportunities' selected in column 'Risks and/or opportunities related to this portfolio are evaluated in this process' in any row in question 2.2.5.

For any row where at least one of the following options selected in column 'Value chain

stage where the risk occurs':
- 'Banking (Bank) portfolio'
- 'Investing (Asset manager) portfolio'
- 'Investing (Asset owner) portfolio'
- 'Insurance underwriting portfolio'

i) All of the following are met – 1 point
'Yes' selected in column 'Are you able to quantify the financial effect of the risk?'
AND
A figure greater than 0 is provided in the following combination of columns (where applicable as per selection(s) in column 'Time horizon over which the risk is anticipated to have a substantive effect on the organization'):

- 'Financial effect figure in the reporting year – minimum (currency)' AND 'Financial effect figure in the reporting year – maximum (currency)'
- 'Anticipated financial effect figure in the short-term – minimum (currency)' AND 'Anticipated financial effect figure in the short-term – maximum (currency)'
- 'Anticipated financial effect figure in the medium-term – minimum (currency)' AND 'Anticipated financial effect figure in the medium-term – maximum (currency)'
- 'Anticipated financial effect figure in the long-term – minimum (currency)' AND 'Anticipated financial effect figure in the long-term – maximum (currency)'
AND
A breakdown of how the figures provided in all of the applicable financial effect figure columns were calculated is provided in column 'Explanation of financial effect figure'

ii) Figure provided in column 'Cost of response to risk' AND A breakdown of how the figure provided in column 'Cost of response to risk' was calculated is provided in column 'Explanation of cost calculation' - 1 point

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issue the risk relates tos' in any row – 0/0 points

One row scored.

Leadership criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issue the risk relates to':

For each Portfolio where 'Yes is selected in column 'Activity undertaken' in question 1.10 a corresponding option is selected in column 'Value chain stage where the risk occurs' AND Full Management points awarded - 1 point

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issue the risk relates to' in any row – 0/0 points

---

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0 or 8	0 or 8	0 or 7	0 or 7	0 or 2	0 or 2	0 or 1	0 or 1

(3.1.2) - Provide the amount and proportion of your financial metrics in the reporting year that are vulnerable to the substantive effects of environmental risks.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

3.1.2 - Scoring criteria

Disclosure criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issue':
Points will be awarded per completed cell in proportion to the number of rows disclosed.
Partially completed rows will not receive full points.

A maximum of 7 points available is available for this question.

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issue' in any row – 0/0 points

---

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
7	7	0	0	0	0	0	0

Opportunities Disclosure

(3.6) - Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

3.6 - Scoring criteria

Disclosure criteria

For 'Forests' row(s):

ROUTE A)
Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3 points is available for this question.

OR

ROUTE B)
Column 'Environmental opportunities identified' not completed - 0/15 points

---

Awareness criteria

For 'Forests' row(s):

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

ROUTE A)

'Yes, we have identified opportunities, and some/all are being realized' selected in column 'Environmental opportunities identified'

OR

'Yes, we have identified opportunities but are unable to realize them' selected in column 'Environmental opportunities identified'

OR

'No' selected in column 'Environmental opportunities identified' AND
'Opportunities exist, but none anticipated to have a substantive effect on organization' OR
'Evaluation in progress' selected in column 'Primary reason why....' - 1 point

OR

ROUTE B)
Column 'Environmental opportunities identified' not completed - 0/6 points

---

Management criteria

For 'Forests' row(s):

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

ROUTE A)

'Yes, we have identified opportunities, and some/all are being realized' selected in column 'Environmental opportunities identified' – 1/1 point

OR

ROUTE B)

'Yes, we have identified opportunities but are unable to realize them' selected in column 'Environmental opportunities identified' AND all the following criteria are met:
'Yes' selected in column 'Process in place' in either question 2.2 OR 2.2.1 AND
Full Management points awarded in question 2.2.2 AND
Full Management points awarded in question 2.4 – 1/1 point

OR

ROUTE C)

'No' selected in column 'Environmental opportunities identified' AND 'Opportunities exist, but none anticipated to have a substantive effect on organization' selected in column 'Primary reason why...' AND all the following criteria are met:
'Yes' selected in column 'Process in place' in either question 2.2 OR 2.2.1 AND
Full Management points awarded in question 2.2.2   AND
Full Management points awarded in question 2.4 – 1/1 point

OR

ROUTE D)

'No' selected in column 'Environmental opportunities identified' AND 'Evaluation in progress' selected in column 'Primary reason why...' – 1/3 points

OR

ROUTE E)

Column 'Environmental opportunities identified' not completed - 0/5 points

---

Leadership criteria

For 'Forests' row(s):

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

ROUTE A)

'No' selected in column 'Environmental opportunities identified' AND 'Opportunities exist, but none with potential to have a substantive financial or strategic effect on business' selected in column 'Primary reason why...' AND

all the following criteria are met:

'Yes' selected in column 'Process in place' in either question 2.2 OR 2.2.1 AND

Full Management points awarded in question 2.2.2   AND

Full Management points awarded in question 2.4 – 1/1 point

OR

ROUTE B)

Any option selected excluding 'No' in column 'Environmental opportunities identified' - 0/0 points

OR

ROUTE C)

Column 'Environmental opportunities identified' not completed - 0/2 points

---

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0 or 3	3 or 15	0 or 1	1 or 6	0 or 1	1 or 3 or 5	0 or 1	0 or 1 or 2

(3.6.1) - Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

3.6.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue the opportunity relates

to':

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 7 is available for this question.

OR

ROUTE B)

'Forests' NOT selected in column 'Environmental issue the opportunity relates to' in any row – 0/0 points.

Awareness criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issue the opportunity relates to':

Points will be awarded per completed row in proportion to the number of rows disclosed (excluding both columns 'Cost to realize opportunity' AND 'Explanation of cost calculation') as follows:

Any option excluding 'Unknown' selected in the following columns:
- 'Time horizon...'
- 'Likelihood of the opportunity having an effect within the anticipated time horizon'.
- 'Magnitude'

A maximum of 5 points is available for the question.

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issue the opportunity relates to' in any row – 0/0 points

---

Management criteria

ROUTE A)
For rows where 'Forests ' is selected in column 'Environmental issue the opportunity relates to':

The following conditions must be met to be eligible for Management points:
Full Awareness points awarded (per row) AND
At least 3 Management points awarded in 2.2.2

Points awarded for one complete row as follows:

i) All of the following are met – 1 point

'Yes' selected in column 'Are you able to quantify the financial effect of the opportunity?'

AND

A figure greater than 0 is provided in the following combination of columns (where applicable as per selection(s) in column 'Time horizon over which the opportunity is anticipated to have a substantive effect on the organization'):

- 'Financial effect figure in the reporting year – minimum (currency)' AND 'Financial effect figure in the reporting year – maximum (currency)'
- 'Anticipated financial effect figure in the short-term – minimum (currency)' AND 'Anticipated financial effect figure in the short-term – maximum (currency)'
- 'Anticipated financial effect figure in the medium-term – minimum (currency)' AND 'Anticipated financial effect figure in the medium-term – maximum (currency)'
- 'Anticipated financial effect figure in the long-term – minimum (currency)' AND 'Anticipated financial effect figure in the long-term – maximum (currency)'

AND

A breakdown of how the figures provided in all of the applicable financial effect figure columns were calculated is provided in column 'Explanation of financial effect figures'

ii) Figure provided in column 'Cost to realize opportunity' AND a breakdown of how the figure provided in column 'Cost to realize opportunity' was calculated is provided in column 'Explanation of cost calculation' - 1 point

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issue the opportunity relates to' in any row – 0/0 points

One row scored.

Leadership criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issue…':

Full Management points awarded - 1 point

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issue…' in any row – 0/0 points

---

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0 or 7	0 or 7	0 or 5	0 or 5	0 or 2	0 or 2	0 or 1	0 or 1

(3.6.1) - Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Theme	Sector that scoring criteria apply to
F	FS

3.6.1 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issue the opportunity relates to'':

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 7 is available for this question.

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issue the opportunity relates to' in any row
– 0/0 points.

Awareness criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issue the opportunity relates to':

Points will be awarded per completed row in proportion to the number of rows disclosed (excluding both columns 'Cost to realize opportunity' AND 'Explanation of cost calculation') as follows:

Any option excluding 'Unknown' selected in the following columns:
- 'Time horizon...'
- 'Likelihood of the opportunity having an effect within the anticipated time horizon'.
- 'Magnitude'

A maximum of 5 points is available for the question.

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issue the opportunity relates to' in any row
– 0/0 points

Management criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issue the opportunity relates to':

The following conditions must be met to be eligible for Management points:
Full Awareness points awarded (per row) AND
At least 3 Management awarded in 2.2.2

For any row where at least one of the following options selected in column 'Value chain stage where the opportunity occurs':
- 'Banking portfolio '
- 'Investing (Asset manager) portfolio'
- 'Investing (Asset owner) portfolio'
- 'Insurance underwriting portfolio'

i) All of the following are met - 1 point

'Yes' selected in column 'Are you able to quantify the financial effect of the opportunity?'

AND

A figure greater than 0 is provided in the following combination of columns (where applicable as per selection(s) in column 'Time horizon over which the opportunity is anticipated to have a substantive effect on the organization'):

- 'Financial effect figure in the reporting year – minimum (currency)' AND 'Financial effect figure in the reporting year – maximum (currency)'
- 'Anticipated financial effect figure in the short-term – minimum (currency)' AND 'Anticipated financial effect figure in the short-term – maximum (currency)'
- 'Anticipated financial effect figure in the medium-term – minimum (currency)' AND 'Anticipated financial effect figure in the medium-term – maximum (currency)'
- 'Anticipated financial effect figure in the long-term – minimum (currency)' AND 'Anticipated financial effect figure in the long-term – maximum (currency)'

AND

A breakdown of how the figures provided in all of the applicable financial effect figure columns were calculated is provided in column 'Explanation of financial effect figure'

ii) Figure provided in column 'Cost to realize opportunity' AND a breakdown of how the figure provided in column 'Cost to realize opportunity' was calculated is provided in column 'Explanation of cost calculation' - 1 point

OR

ROUTE B)
'Forests change' NOT selected in column 'Environmental issue the opportunity relates to' in any row – 0/0 points

One row scored.

Leadership criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issue…':

For each Portfolio where 'Yes' is selected in column 'Activity undertaken' in question 1.10 a corresponding option is selected in column 'Value chain stage where the opportunity occurs' AND

Full Management points awarded - 1 point

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issue…' in any row – 0/0 points

---

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0 or 7	0 or 7	0 or 5	0 or 5	0 or 2	0 or 2	0 or 1	0 or 1

(3.6.2) - Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

3.6.2 - Scoring criteria

Disclosure criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issue':
Points will be awarded per completed cell in proportion to the number of rows disclosed.
Partially completed rows will not receive full points.

A maximum of 5 points is available for this question.

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issue' in any row – 0/0 points

---

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0 or 5	0 or 5	0	0	0	0	0	0

Module 4 - Governance

Board oversight

(4.1) - Does your organization have a board of directors or an equivalent governing body?

Theme	Sector that scoring criteria apply to
CC/F/W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

4.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

ROUTE A)
Points will be awarded per completed cell in proportion to the number of cells displayed (excluding column 'Attach the policy (optional)').

A maximum of 5 points is available for this question.

OR

ROUTE B)
All columns not completed - 0/19 points

Awareness criteria

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

ROUTE A)
i) 'Yes' selected in column 'Board of directors or equivalent governing body' AND
Either 'Yes, and it is publicly available' OR 'Yes, but it is not publicly available' selected in column 'Board diversity and inclusion policy' – 1 point

OR

ROUTE B)

'No' selected in column 'Board of directors or equivalent governing body' – 0/0 points

OR

ROUTE C)
All columns not completed - 0/5 points

Management criteria

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

ROUTE A)
'Yes, and it is publicly available' selected in column 'Board diversity and inclusion policy' – 1 point

OR

ROUTE B)
'No' selected in column 'Board of directors or equivalent governing body' – 0/0 points

OR

ROUTE C)
All columns not completed - 0/6 points

Leadership criteria

ROUTE A)
Not scored.

OR

ROUTE B)
All columns not completed - 0/2.5 points

Point Allocation

Disclosure	Disclosure	Awareness	Awareness	Management	Management	Leadership	Leadership

numerator	denominator	numerator	denominator	numerator	denominator	numerator	denominator
5	5 or 19	0 or 1	0 or 1 or 5	0 or 1	0 or 1 or 6	0	0 or 2.5

(4.1) - Does your organization have a board of directors or an equivalent governing body?

Theme	Sector that scoring criteria apply to
CC/F/W	FS

4.1 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)
Points will be awarded per completed cell in proportion to the number of cells displayed (excluding column 'Attach the policy (optional)').

 A maximum of 5 points is available for this question.

OR

ROUTE B)
All columns not completed - 0/19 points

Awareness criteria

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

ROUTE A)
i) 'Yes' selected in column 'Board of directors or equivalent governing body' AND
Either 'Yes, and it is publicly available' OR 'Yes, but it is not publicly available' selected in column 'Board diversity and inclusion policy' – 1 point

OR

ROUTE B)
'No' selected in column 'Board of directors or equivalent governing body' – 0/0 points

OR

ROUTE C)
All columns not completed - 0/5 points

Management criteria

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

ROUTE A)
'Yes, and it is publicly available' selected in column 'Board diversity and inclusion policy' – 1 point

OR

ROUTE B)
'No' selected in column 'Board of directors or equivalent governing body' – 0/0 points

OR

ROUTE C)
All columns not completed - 0/7 points

Leadership criteria

ROUTE A)
Not scored.

OR

ROUTE B)
All columns not completed - 0/3.5 points

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
5	5 or 19	0 or 1	0 or 1 or 5	0 or 1	0 or 1 or 6	0	0 or 3.5

(4.1.1) - Is there board-level oversight of environmental issues within your organization?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/

4.1.1 - Scoring criteria

Disclosure criteria

For 'Forests' row(s):

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3 points is available for this question.

Awareness criteria

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

ROUTE A)
For 'Forests' row(s):
'Yes' selected in column Board-level oversight of this environmental issue' – 1 point

OR

ROUTE B)
For 'Forests' row(s):
'No, but we plan to within the next two years' selected in column 'Board-level oversight of this environmental issue'– 0.5 points

Management criteria

For 'Forests' row(s):

'Yes' selected in column 'Board-level oversight of this environmental issue' – 1 point

Leadership criteria

Not scored.

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	0.5 or 1	1	1	1	0	0

(4.1.2) - Identify the position(s) (do not include any names) of the individual(s) or committees on the board with accountability for environmental issues and provide details on the board's oversight of environmental issues.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

4.1.2 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issue':

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 6 points is available for this question.

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issues' in any row – 0/0 points

Awareness criteria

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

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issue':

i) Any option selected excluding 'Other, please specify' in column 'Position of individual or committees…' – 1 point

ii) Any option selected excluding 'Sporadic – agenda item as important matters arise' in column 'Frequency with which this environmental issue…– 1 point

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issues' in any row – 0/0 points

---

Management criteria

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

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issue':

i) 'Yes' selected in column 'Positions' accountability for this environmental issue is outlined…'
– 1 point

ii) 'Scheduled agenda item in every board meeting' selected in column 'Frequency with which this environmental issue is a scheduled agenda item' AND any of the following selected in column 'Frequency with which the board or equivalent meets' in question 4.1 – 1 point
- 'More frequently than quarterly'
- 'Quarterly'
- 'Half-yearly'
OR
'Scheduled agenda item in every board meeting' selected in column 'Frequency with which this environmental issue is a scheduled agenda item' AND 'Annually' selected in column 'Frequency with which the board or equivalent meets' in question 4.1 – 0.5 points
OR
'Scheduled agenda item in some board meetings - at least annually' selected in column 'Frequency with which this environmental issue is a scheduled agenda item' – 0.5 points

iii) Three or more options selected excluding 'Other, please specify' in column 'Governance mechanisms into which this environmental issue is integrated'– 1 point

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issues' in any row – 0/0 points

---

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0 or 6	0 or 6	0 or 2	0 or 2	0 or 3	0 or 3	0	0

(4.1.2) - Identify the position(s) (do not include any names) of the individual(s) or committees on the board with accountability for environmental issues and provide details on the board's oversight of environmental issues.

Theme	Sector that scoring criteria apply to
F	FS

4.1.2 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issue':

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 6 points is available for this question.

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issues' in any row – 0/0 points

---

Awareness criteria

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

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issue':

i) Any option selected excluding 'Other, please specify' in column 'Position of individual or committees…' – 1 point

ii) Any option selected excluding 'Sporadic – agenda item as important matters arise' in column 'Frequency with which this environmental issue…– 1 point

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issues' in any row – 0/0 points

---

Management criteria

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

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issues':

i) 'Yes' selected in column 'Position's accountability for this environmental issue is outlined…' – 1 point

ii) 'Scheduled agenda item in every board meeting' selected in column 'Frequency with which this environmental issue is a scheduled agenda item' AND any of the following selected in column 'Frequency with which the board or equivalent meets' in question 4.1 – 1 point
- 'More frequently than quarterly'
- 'Quarterly'
- 'Half-yearly'
OR
'Scheduled agenda item in every board meeting' selected in column 'Frequency with which this environmental issue is a scheduled agenda item' AND 'Annually' selected in column 'Frequency with which the board or equivalent meets' in question 4.1 – 0.5 points
OR
'Scheduled agenda item in some board meetings - at least annually' selected in column 'Frequency with which this environmental issue is a scheduled agenda item' – 0.5 points

iii) Three or more options selected excluding 'Other, please specify' in column 'Governance mechanisms into which this environmental issue is integrated'– 1 point

iv) Any of the following selected in column 'Scope of board-level oversight' - 1 point
- 'Risks and opportunities to our own operations'

- 'Risks and opportunities to our banking activities'
- 'Risks and opportunities to our investment activities'
- 'Risks and opportunities to our insurance underwriting activities'

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issues' in any row – 0/0 points

---

Leadership criteria

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

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issues':

Any of the following selected in column 'Scope of board-level oversight' – 1 point
- 'The impact of our own operations on the environment'
- 'The impact of our banking activities on the environment'
- 'The impact of our investing activities on the environment'
- 'The impact of our insurance underwriting activities on the environment'

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issues' in any row – 0/0 points

---

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0 or 6	0 or 6	0 or 2	0 or 2	0 or 4	0 or 4	0 or 1	0 or 1

Board competency

(4.2) - Does your organization's board have competency on environmental issues?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG/FS

4.2 - Scoring criteria

Disclosure criteria

For 'Forests' row(s):

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 5 points is available for this question.

Awareness criteria

For 'Forests' row(s):

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

i) Either 'Yes' OR 'No, but we plan to address this in the next two years' selected in column 'Board-level competency on this environmental issue' - 1 point

Management criteria

For 'Forests' row(s):

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

ROUTE A)
'Yes' selected in column 'Board-level competency on this environmental issue' – 1 point

OR

ROUTE B)
'No, but we plan to address this within the next two years' selected in column 'Board-level competency on this environmental issue' - 0.5 points

Leadership criteria

For 'Forests' row(s):

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

i) 'Consulting regularly with an internal, permanent, subject-expert working group' selected in column 'Mechanisms to maintain an environmentally competent board' – 0.5 points

ii) 'Engaging regularly with external stakeholders and experts on environmental issues' selected in column 'Mechanisms to maintain an environmentally competent board' – 0.5 points

iii) 'Integrating knowledge of environmental issues into board nominating process' selected in column 'Mechanisms to maintain an environmentally competent board' – 0.5 points

iv) 'Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)' selected in column 'Mechanisms to maintain an environmentally competent board' – 0.5 points

v) 'Having at least one board member with expertise on this environmental issue' selected in column 'Mechanisms to maintain an environmentally competent board' – 0.5 points

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
5	5	1	1	0.5 or 1	1	2.5	2.5

Management responsibility

(4.3) - Is there management-level responsibility for environmental issues within your organization?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG

4.3 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

ROUTE A)
For 'Forests' row(s):
Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3 points is available for this question.

OR

ROUTE B)
Column 'Management-level responsibility for this environmental issue' not completed in the 'Forests' row - 0/10 points

---

Awareness criteria

For 'Forests' row(s):
Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)
'Yes' selected in column 'Management-level responsibility for this environmental issue' – 1 point

OR

ROUTE B)
'No, but we plan to within the next two years' selected in column 'Management-level responsibility for this environmental issue' – 0.5 points

OR

ROUTE C)
Column 'Management-level responsibility for this environmental issue' not completed - 0/2 points

---

Management criteria

For 'Forests' row(s):

ROUTE A)
'Yes' selected in column 'Management-level responsibility for this environmental issue' – 1 point

OR

ROUTE B)
Column 'Management-level responsibility for this environmental issue' not completed - 0/4 points

---

Leadership criteria

ROUTE A)
Not scored.

OR

ROUTE B)
Column 'Management-level responsibility for this environmental issue' not completed - 0/1 point

---

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3 or 10	0.5 or 1	1 or 2	1	1 or 4	0	0 or 1

(4.3) - Is there management-level responsibility for environmental issues within your organization?

Theme	Sector that scoring criteria apply to
F	FS

4.3 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

For 'Forests' row(s):

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3 points is available for this question.

OR

ROUTE B)

Column 'Management-level responsibility for this environmental issue' not completed in the 'Forests' row - 0/10 points

---

Awareness criteria

For 'Forests' row(s):
Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

'Yes' selected in column 'Management-level responsibility for this environmental issue' – 1 point

OR

ROUTE B)

'No, but we plan to within the next two years' selected in column 'Management-level responsibility for this environmental issue' – 0.5 points

OR

ROUTE C)

Column 'Management-level responsibility for this environmental issue' not completed - 0/2 points

---

Management criteria

For 'Forests' row(s):

ROUTE A)

'Yes' selected in column 'Management-level responsibility for this environmental issue' – 1 point

OR

ROUTE B)
Column 'Management-level responsibility for this environmental issue' not completed - 0/3 points

---

Leadership criteria

ROUTE A)
Not scored.

OR

ROUTE B)
Column 'Management-level responsibility for this environmental issue' not completed - 0/1 point

---

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3 or 10	0.5 or 1	1 or 2	1	1 or 3	0	0 or 1

(4.3.1) - Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

4.3.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issues':

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 7 points is available for this question.

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issues' in any row – 0/0 points

---

Awareness criteria

ROUTE A)
'Yes' selected in column 'Board of directors or equivalent governing body' in question 4.1.

For rows where 'Forests' is selected in column 'Environmental issues':

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

Any of the following options selected in column 'Frequency of reporting…' – 1 point
- 'More frequently than quarterly'
- 'Quarterly'
- 'Half-yearly'
- 'Annually'

OR

ROUTE B)
'No' selected in column 'Board of directors or equivalent governing body' in question 4.1.

For rows where 'Forests' is selected in column 'Environmental issues':

Full Disclosure points awarded – 1 point

OR

ROUTE C)
'Forests' NOT selected in column 'Environmental issues' in any row – 0/0 points

One row scored.

Management criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issues':

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

i) Any of the following options selected in column 'Position of individual or committee with responsibility' – 1 point
- '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 Government Relations Officer (CGRO)'
- 'Chief Technology Officer (CTO)'
- 'Chief Compliance Officer (CCO)
- 'Other C-Suite Officer'
- 'President'
- 'General Counsel'

ii) Three or more options selected in column 'Environmental responsibilities of this position' – 1 point

iii) 'Yes' selected in column 'Board of directors or equivalent governing body' in question 4.1 AND 'Reports to the board directly' selected in column 'Reporting line'
OR
'No' selected in column 'Board of directors or equivalent governing body' in question 4.1 AND 'Reports to the Chief Executive Officer (CEO)' selected in column 'Reporting line'
OR
'No' selected in column 'Board of directors or equivalent governing body' in question 4.1 AND 'Chief Executive Officer (CEO)' selected in column 'Position of individual or committee with responsibility' – 1 point

OR

ROUTE B)

'Forests' NOT selected in column 'Environmental issues' in any row – 0/0 points

One row scored.

ROUTE A)
'Yes' selected in column 'Board of directors or equivalent governing body' in question 4.1.

For rows where 'Forests' is selected in column 'Environmental issues':

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

For each of the following selections in column 'Environmental responsibilities of this position' the following conditions are met – 1 point

- 'Managing public policy engagement related to environmental issues' selected in column 'Environmental responsibilities of this position AND 'Overseeing and guiding public policy engagement' selected in column 'Governance mechanisms into which this environmental issue is integrated' in any row in question 4.1.2.
- 'Managing value chain engagement related to environmental issues' selected in column 'Environmental responsibilities of this position' AND 'Overseeing and guiding value chain engagement' selected in column 'Governance mechanisms into which this environmental issue is integrated' in any row in question 4.1.2.
- 'Assessing environmental dependencies, impacts, risks and opportunities' selected in column 'Environmental responsibilities of this position AND 'Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities' selected in column 'Governance mechanisms into which this environmental issue is integrated' in any row in question 4.1.2.
- 'Implementing the business strategy related to environmental issues' selected in column 'Environmental responsibilities of this position AND 'Overseeing and guiding the development of a business strategy' selected in column 'Governance mechanisms into which this environmental issue is integrated' in any row in question 4.1.2.
- 'Managing acquisitions, mergers, and divestitures related to environmental issues' strategy' selected in column 'Environmental responsibilities of this position AND 'Overseeing and guiding acquisitions, mergers, and divestitures' selected in column 'Governance mechanisms into which this environmental issue is integrated' in any row in question 4.1.2.
- 'Managing major capital and/or operational expenditures relating to environmental issues selected in column 'Environmental responsibilities of this position AND 'Overseeing and guiding major capital expenditures' selected in column 'Governance mechanisms into which this environmental issue is integrated' in any row in question 4.1.2.

- 'Measuring progress towards environmental corporate targets' selected in column 'Environmental responsibilities of this position AND 'Monitoring progress towards corporate targets' selected in column 'Governance mechanisms into which this environmental issue is integrated' in any row in question 4.1.2.
- 'Setting corporate environmental targets' selected in column 'Environmental responsibilities of this position AND 'Overseeing the setting of corporate targets' selected in column 'Governance mechanisms into which this environmental issue is integrated' in any row in question 4.1.2.
- 'Providing employee incentives related to environmental performance' selected in column 'Environmental responsibilities of this position AND 'Approving and/or overseeing employee incentives' selected in column 'Governance mechanisms into which this environmental issue is integrated' in any row in question 4.1.2.

OR

ROUTE B)
'No' selected in column 'Board of directors or equivalent governing body' in question 4.1.

For rows where 'Forests' is selected in column 'Environmental issues':

Full Management points awarded – 1 point

OR

ROUTE C)
'Forests' NOT selected in column 'Environmental issues' in any row – 0/0 points

One row scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0 or 7	0 or 7	0 or 1	0 or 1	0 or 3	0 or 3	0 or 1	0 or 1

(4.3.1) - Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).

Theme	Sector that scoring criteria apply to

F	FS

4.3.1 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issues':

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 7 points is available for this question.

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issues' in any row – 0/0 points

Awareness criteria

ROUTE A)
'Yes' selected in column 'Board of directors or equivalent governing body' in question 4.1.

For rows where 'Forests' is selected in column 'Environmental issues':

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

Any of the following options selected in column 'Frequency of reporting…' – 1 point
- 'More frequently than quarterly'
- 'Quarterly'
- 'Half-yearly'
- 'Annually'

OR

ROUTE B)
'No' selected in column 'Board of directors or equivalent governing body' in question 4.1.

For rows where 'Forests' is selected in column 'Environmental issues':

Full Disclosure points awarded – 1 point

OR

ROUTE C)
'Forests' NOT selected in column 'Environmental issues' in any row – 0/0 points

One row scored.

Management criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issues':

The following conditions must be met to be eligible for Management points:
Full Awareness points awarded AND
Any option selected excluding 'Dependencies, impacts, risks and opportunities related to our own operations and/or upstream value chain' in column 'Coverage of responsibilities' AND
Any of the following options selected in column 'Environmental responsibilities of this position':
- 'Assessing future trends in environmental dependencies, impacts, risks, and opportunities'
- 'Assessing environmental dependencies, impacts, risks, and opportunities'
- 'Managing environmental dependencies, impacts, risks, and opportunities'

i) Any of the following options selected in column 'Position of individual or committee with responsibility' – 1 point
- '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)'
- 'Chief Government Relations Officer (CGRO)'
- 'Chief Technology Officer (CTO)'
- 'Chief Compliance Officer (CCO) '
- 'Other C-Suite Officer'

- 'President'
- 'General Counsel'

ii) Three or more options excluding 'Other, please specify' selected in column 'Environmental responsibilities of this position' – 1 point

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issues' in any row – 0/0 points

One row scored.

Leadership criteria

ROUTE A)
'Yes' selected in column 'Board of directors or equivalent governing body' in question 4.1.

For rows where 'Forests' is selected in column 'Environmental issues':

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

For each of the following selections in column 'Environmental responsibilities of this position' the following conditions are met – 1 point

- 'Managing public policy engagement related to environmental issues' selected in column 'Environmental responsibilities of this position AND 'Overseeing and guiding public policy engagement' selected in column 'Governance mechanisms into which this environmental issue is integrated' in any row in question 4.1.2.
- 'Managing value chain engagement related to environmental issues' selected in column 'Environmental responsibilities of this position' AND 'Overseeing and guiding value chain engagement' selected in column 'Governance mechanisms into which this environmental issue is integrated' in any row in question 4.1.2.
- 'Assessing environmental dependencies, impacts, risks and opportunities' selected in column 'Environmental responsibilities of this position AND 'Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities' selected in column 'Governance mechanisms into which this environmental issue is integrated' in any row in question 4.1.2.
- 'Implementing the business strategy related to environmental issues' selected in column 'Environmental responsibilities of this position AND 'Overseeing and guiding the development of a business strategy' selected in column 'Governance mechanisms into which

this environmental issue is integrated' in any row in question 4.1.2.
- 'Managing acquisitions, mergers, and divestitures related to environmental issues' strategy' selected in column 'Environmental responsibilities of this position AND 'Overseeing and guiding acquisitions, mergers, and divestitures' selected in column 'Governance mechanisms into which this environmental issue is integrated' in any row in question 4.1.2.
- 'Managing major capital and/or operational expenditures relating to environmental issues selected in column 'Environmental responsibilities of this position AND 'Overseeing and guiding major capital expenditures' selected in column 'Governance mechanisms into which this environmental issue is integrated' in any row in question 4.1.2.
- 'Measuring progress towards environmental corporate targets' selected in column 'Environmental responsibilities of this position AND 'Monitoring progress towards corporate targets' selected in column 'Governance mechanisms into which this environmental issue is integrated' in any row in question 4.1.2.
- 'Setting corporate environmental targets' selected in column 'Environmental responsibilities of this position AND 'Overseeing the setting of corporate targets' selected in column 'Governance mechanisms into which this environmental issue is integrated' in any row in question 4.1.2.
- 'Providing employee incentives related to environmental performance' selected in column 'Environmental responsibilities of this position AND 'Approving and/or overseeing employee incentives' selected in column 'Governance mechanisms into which this environmental issue is integrated' in any row in question 4.1.2.

OR

ROUTE B)
'No' selected in column 'Board of directors or equivalent governing body' in question 4.1.

For rows where 'Forests' is selected in column 'Environmental issues':

Full Management points awarded – 1 point

OR

ROUTE C)
'Forests' NOT selected in column 'Environmental issues' in any row – 0/0 points

One row scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0 or 7	0 or 7	0 or 1	0 or 1	0 or 2	0 or 2	0 or 1	0 or 1

Management compentency

(4.4) - Does your organization have management-level competency on environmental issues?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG/FS

4.4 - Scoring criteria

Disclosure criteria

For 'Forests' row(s):

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3 points is available for this question.

Awareness criteria

For 'Forests' row(s):

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

Either 'Yes' OR 'No, but we plan to address this in the next two years' selected in column 'Management-level competency on this environmental issue' - 1 point

---

Management criteria

For 'Forests' row(s):

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

ROUTE A)

i) 'Yes' selected in column 'Management-level competency on this environmental issue' – 1 point

ii) Any option selected excluding 'Other, please specify' in column 'Environmental expertise of the individual at management level' – 1 point

OR

ROUTE B)

'No, but we plan to address this within the next two years' selected in column 'Management-level competency on this environmental issue' – 0.5 points

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	1	1	0.5 or 2	2	0	0

Incentives

(4.5) - Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

4.5 - Scoring criteria

Disclosure criteria

For 'Forests' row(s):

ROUTE A)
Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 2 points is available for this question.

OR

ROUTE B)
All columns not completed - 0/9 points

Awareness criteria

For 'Forests' row(s):

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

ROUTE A)
'Yes', selected in column 'Provision of monetary incentives…' – 1 point

OR

ROUTE B)
'No, but we plan to introduce them in the next two years' selected in column 'Provision of monetary incentives…' – 0.5 points

OR

ROUTE C)
All columns not completed - 0/2 points

Management criteria

For 'Forests' row(s):

ROUTE A)

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

'Yes' selected in column 'Provision of monetary incentives…' – 3 points

OR

ROUTE B)
All columns not completed - 0/6 points

Leadership criteria

For 'Forests' row(s):

ROUTE A)
Full Management points must be awarded to be eligible for Leadership points.

A figure greater than or equal to 10 is provided in column 'Percentage of overall C-suite or board-level monetary incentive' – 1 point

OR

ROUTE B)
All columns not completed - 0/3 points

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
2	2 or 9	0.5 or 1	1 or 2	3	3 or 6	1	1 or 3

(4.5.1) - Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

4.5.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issues':

Points will be awarded per completed cell in proportion to the number of rows disclosed.

Partially completed rows will not receive full points.

A maximum of 7 points is available for this question.

OR

ROUTE B)

'Forests' NOT selected in column 'Environmental issues' in any row – 0/0 points

---

Awareness criteria

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

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issues':

Any option selected excluding 'Other, please specify' in column 'Incentives' – 1 point

OR

ROUTE B)

'Forests' NOT selected in column 'Environmental issues' in any row – 0/0 points

One row scored.

Management criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issues':

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

Full Awareness points awarded AND 'Yes' selected in column 'Board of directors…' in question 4.1.

i) Any of the following options selected in column 'Position entitled to monetary incentive' –

1 point
- Board Chair
- Board/Executive board
- Director on board
- Corporate executive team
- 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 Government Relations Officer (CGRO)
- Chief Technology Officer (CTO)
- Chief Compliance Officer (CCO)
- Other C-Suite Officer
- President
- General Counsel

ii) Any option selected excluding any 'Other, please specify' option in column 'Performance metrics' – 1 point

iii) 'Approving and/or overseeing employee incentives' ' selected in column 'Governance mechanisms…' in question 4.1.2 – 1 point

OR

ROUTE B)
For rows where 'Forests' is selected in column 'Environmental issues':

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

Full Awareness points awarded AND 'No' selected in column 'Board of directors…' in question 4.1.

i) Any of the following options selected in column 'Position entitled to monetary incentive': –
1 point
- Corporate executive team
- 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 Government Relations Officer (CGRO)
- Chief Technology Officer (CTO)
- Chief Compliance Officer (CCO)
- Other C-Suite Officer
- President
- General Counsel

ii) Any option selected excluding 'Other, please specify' in column 'Performance metrics'– 1 point

iii) Option 'Providing employee incentives related to environmental performance' selected in column 'Environmental responsibilities of this position' in question 4.3.1 – 1 point

OR

ROUTE C)
'Forests' NOT selected in column 'Environmental issues' in any row – 0/0 points

One row scored.

Leadership criteria

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

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issues':

i) Either 'Long-Term Incentive Plan, or equivalent, only (e.g. contractual multi-year bonus)' OR 'Both Short-Term and Long-Term Incentive Plan, or equivalent' selected in column 'Incentive plan the incentives are linked to' - 1 point
OR
'Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)' selected in column 'Incentive plan the incentives are linked to' – 0.5 points

ii) 'Eliminating deforestation and conversion of other natural ecosystems in direct operations and/or other parts of the value chain' selected in column 'Performance metrics' – 1 point

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issues' in any row – 0/0 points

One row scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0 or 7	0 or 7	0 or 1	0 or 1	0 or 3	0 or 3	0 or 2	0 or 2

(4.5.1) - Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).

Theme	Sector that scoring criteria apply to
F	FS

4.5.1 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issues':
Points will be awarded per completed cell in proportion to the number of rows disclosed.
Partially completed rows will not receive full points.

A maximum of 7 points is available for this question.

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issues' in any row – 0/0 points

---

Awareness criteria

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

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issues':
Any option selected excluding 'Other, please specify' in column 'Incentives' – 1 point

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issues' in any row – 0/0 points

One row scored.

Management criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issues':

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

Full Awareness points awarded AND 'Yes' selected in column 'Board of directors…' in question 4.1.

i) Any of the following options selected in column 'Position entitled to monetary incentive' –
1 point
- Board Chair
- Board/Executive board
- Director on board
- Corporate executive team
- 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 Government Relations Officer (CGRO)
- Chief Technology Officer (CTO)
- Chief Compliance Officer (CCO)
- Chief Investment Officer (CIO) [FS only]
- Chief Credit Officer (CCO) [FS only]
- Chief Underwriting Officer (CUO) [FS only]
- Other C-Suite Officer

- President
- General Counsel

ii) Any option selected excluding any 'Other, please specify' option in column 'Performance metrics'– 1 point

iii) 'Approving and/or overseeing employee incentives' selected in column 'Governance mechanisms…' in question 4.1.2 – 1 point

OR

ROUTE B)
For rows where 'Forests' is selected in column 'Environmental issues':

The following conditions must be met to be eligible for Management points:
Full Awareness points awarded AND 'No' selected in column 'Board of directors…' in question 4.1.

i) Any of the following options selected in column 'Position entitled to monetary incentive': – 1 point
- Corporate executive team
- 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 Government Relations Officer (CGRO)
- Chief Technology Officer (CTO)
- Chief Compliance Officer (CCO)
- Chief Investment Officer (CIO) [FS only]
- Chief Credit Officer (CCO) [FS only]
- Chief Underwriting Officer (CUO) [FS only]
- Other C-Suite Officer
- President
- General Counsel

ii) Any option selected excluding any 'Other, please specify' option in column 'Performance metrics'– 1 point

iii) 'Providing employee incentives related to environmental performance' selected in column 'Environmental responsibilities of this position' in question 4.3.1 – 1 point

OR

ROUTE C)
'Forests' NOT selected in column 'Environmental issues' in any row – 0/0 points

One row scored.

Leadership criteria

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

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issues':

i) Either 'Long-Term Incentive Plan, or equivalent, only (e.g. contractual multi-year bonus)' OR 'Both Short-Term and Long-Term Incentive Plan, or equivalent' selected in column 'Incentive plan the incentives are linked to' - 1 point
OR
'Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)' selected in column 'Incentive plan the incentives are linked to' – 0.5 points

ii) Either 'Eliminating deforestation and/or conversion of other natural ecosystems' OR 'Increased alignment of portfolio/fund to environmental objectives [FS only]' selected in column 'Performance metrics' - 1 point

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issues' in any row – 0/0 points

One row scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator

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0 or 7	0 or 7	0 or 1	0 or 1	0 or 3	0 or 3	0 or 2	0 or 2

Environmental policies

(4.6) - Does your organization have an environmental policy that addresses your environmental dependencies, impacts, risks, and opportunities?

Theme	Sector that scoring criteria apply to
CC/F/W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

4.6 - Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 1 point is available for this question.

Awareness criteria

ROUTE A)
'Yes', selected in column 'Does your organization have any environmental policies?' – 1 point

OR

ROUTE B)
'No, but we plan to within the next two years' selected in column 'Does your organization have any environmental policies?' – 0.5 points

Management criteria

 'Yes' selected in column 'Does your organization have any environmental policies?' – 1 point

Leadership criteria

Not scored.

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
1	1	0.5 or 1	1	1	1	0	0

(4.6.1) - Provide details of your environmental policies.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

4.6.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issues covered' AND 'Publicly available' selected in column 'Public availability' OR column 'Public availability' is not completed':
Points are awarded per cell in proportion to the number of cells displayed.
A maximum of 4 points is available for this question.

OR

ROUTE B)
For rows where 'Forests' is selected in column 'Environmental issues covered' AND 'Not publicly available' selected in column 'Public availability':
Points are awarded per cell in proportion to the number of cells displayed (excluding column 'Attach the policy').
A maximum of 3.5 points is available for this question.

OR

ROUTE C)
'Forests' NOT selected in column 'Environmental issues covered' in any row – 0/0 points

One row scored.

Awareness criteria

The following conditions must be met to be eligible for Awareness points:
Full Disclosure points awarded AND
'Forests' selected in column 'Environmental issues covered' in at least one row.

For rows where 'Forests' is selected in column 'Environmental issues covered':

i) 'Organization-wide' selected in column 'Level of coverage' – 0.5 points

ii) 'Direct operations' OR 'Upstream value chain' selected in column 'Value chain stages covered' – 0.5 points

iii) Any of the following options selected in column 'Environmental policy content – 0.5 points
- 'Commitment to no-deforestation by target date, please specify'
- 'Commitment to no-conversion of natural ecosystems by target date, please specify'
- 'Commitment to no deforestation, to no planting on peatlands and to no exploitation (NDPE) by target date, please specify'

iv) 'Publicly available' selected in column 'Public availability' – 0.5 points

One row scored.

Management criteria

The following conditions must be met to be eligible for Management points:
Full Awareness points awarded AND 'Forests' selected in column 'Environmental issues covered' in at least one row.

For rows where 'Forests' is selected in column 'Environmental issues covered':

i) 'Commitment to no-conversion of natural ecosystems by target date, please specify' selected in column 'Environmental policy content' - 2 points
OR

Either 'Commitment to no deforestation, to no planting on peatlands and to no exploitation (NDPE) by target date, please specify' OR
'Commitment to no-deforestation by target date, please specify' selected in column 'Environmental policy content' - 1 point

ii) 'Commitment to comply with regulations and mandatory standards' selected in column 'Environmental policy content' – 0.5 points

iii) 'Adoption of the UN International Labour Organization principles' selected in column 'Environmental policy content'- 0.5 points

iv) 'Commitment to respect and protect the customary rights to land, resources, and territory of Indigenous Peoples and Local Communities' selected in column 'Environmental policy content' – 0.5 points

v) 'Commitment to respect internationally recognized human rights' selected in column 'Environmental policy content'- 0.5 points

vi) 'Secure Free, Prior and Informed Consent (FPIC) of indigenous people and local communities' selected in column 'Environmental policy content'- 0.5 points

One row scored.

Leadership criteria

The following conditions must be met to be eligible for Leadership points:
At least 3.5 Management points awarded AND 'Forests' selected in column 'Environmental issues covered' in at least one row.

For rows where 'Forests' is selected in column 'Environmental issues covered':

Three or more of the following options are selected in column 'Environmental policy content' – 2 points
- 'Commitment to conduct or support restoration and/or compensation to remedy for past deforestation or conversion'
- 'Commitment to facilitate the inclusion of smallholders into the value chain'
- 'Commitment to best management practices for soils and peat'
- 'Commitment to the use of the High Conservation Value (HCV) approach'
- 'Commitment to stakeholder engagement and capacity building on environmental issues'
- 'Reference to timebound environmental milestones and targets'

One row scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0 or 7 or 8	0 or 7 or 8	4	4	4.5	4.5	2	2

(4.6.1) - Provide details of your environmental policies.

Theme	Sector that scoring criteria apply to
F	FS

4.6.1 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issues covered' AND 'Publicly available' selected in column 'Public availability' OR column 'Public availability' is not completed':
Points are awarded per cell in proportion to the number of cells displayed.
A maximum of 4 points is available for this question.

OR

ROUTE B)
For rows where 'Forests' is selected in column 'Environmental issues covered' AND 'Not publicly available' selected in column 'Public availability':
Points are awarded per cell in proportion to the number of cells displayed (excluding column 'Attach the policy').
A maximum of 3.5 points is available for this question.

OR

ROUTE C)
'Forests' NOT selected in column 'Environmental issues covered' in any row – 0/0 points

One row scored.

Awareness criteria

The following conditions must be met to be eligible for Awareness points:
Full Disclosure points awarded AND
'Forests' selected in column 'Environmental issues covered' in at least one row.

For rows where 'Forests' is selected in column 'Environmental issues covered':

i) 'Organization-wide' selected in column 'Level of coverage' – 0.5 points

ii) 'Portfolio' selected in column 'Value chain stages covered' – 0.5 points

iii) Any of the following options selected in column 'Environmental policy content – 0.5 points
- 'Commitment to no-deforestation by target date, please specify'
- 'Commitment to no-conversion of natural ecosystems by target date, please specify'
- 'Commitment to no deforestation, to no planting on peatlands and to no exploitation (NDPE) by target date, please specify'

iv) 'Publicly available' selected in column 'Public availability' – 0.5 points

One row scored.

Management criteria

The following conditions must be met to be eligible for Management points:
Full Awareness points awarded AND 'Forests' selected in column 'Environmental issues covered' in at least one row.

For rows where 'Forests' is selected in column 'Environmental issues covered':

i) 'Commitment to no-conversion of natural ecosystems by target date, please specify' selected in column 'Environmental policy content' - 2 points
OR
Either 'Commitment to no deforestation, to no planting on peatlands and to no exploitation (NDPE) by target date, please specify' OR

'Commitment to no-deforestation by target date, please specify' selected in column 'Environmental policy content' - 1 point

ii) 'Commitment to comply with regulations and mandatory standards' selected in column 'Environmental policy content' – 0.5 points

iii) 'Adoption of the UN International Labour Organization principles' selected in column 'Environmental policy content'- 0.5 points

iv) 'Commitment to respect and protect the customary rights to land, resources, and territory of Indigenous Peoples and Local Communities' selected in column 'Environmental policy content' – 0.5 points

v) 'Commitment to respect internationally recognized human rights' selected in column 'Environmental policy content'- 0.5 points

vi) 'Secure Free, Prior and Informed Consent (FPIC) of indigenous people and local communities' selected in column 'Environmental policy content'- 0.5 points

One row scored.

Leadership criteria

The following conditions must be met to be eligible for Leadership points:
At least 3.5 Management points awarded AND 'Forests' selected in column 'Environmental issues covered' in at least one row.

For rows where 'Forests' is selected in column 'Environmental issues covered':

Three or more of the following options are selected in column 'Environmental policy content' – 2 points
- 'Commitment to conduct or support restoration and/or compensation to remedy for past deforestation or conversion'
- 'Commitment to facilitate the inclusion of smallholders into the value chain'
- 'Commitment to best management practices for soils and peat'
- 'Commitment to the use of the High Conservation Value (HCV) approach'
- 'Commitment to stakeholder engagement and capacity building on environmental issues'
- 'Reference to timebound environmental milestones and targets'

One row scored.

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0 or 7 or 8	0 or 7 or 8	4	4	4.5	4.5	2	2

(4.7) - Does the policy framework for the portfolio activities of your organization include environmental requirements that clients/investees need to meet, and/or exclusion policies?

Theme	Sector that scoring criteria apply to
F	FS

4.7 - (FS) Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3 points is available for this question.

Awareness criteria

Full 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:

ROUTE A)
Any of the following options selected in column 'Policy framework for portfolio activities include environmental requirements for clients/investees, and/or exclusion policies' – 2 points

- 'Yes, our policies include environmental requirements that clients/investees need to meet.'
- 'Yes, we have exclusion policies for industries, activities and/or locations exposed or contributing to environmental risks'
- 'Yes, our framework includes both policies with environmental client/investee requirements

and environmental exclusion policies'.

OR

ROUTE B)
Option 'No, but we plan to include environmental requirements and/or exclusion policies in our policy framework' in column 'Policy framework for portfolio activities include environmental requirements for clients/investees, and/or exclusion policies ' – 1 point

A maximum of 2 points is available for this question.

Management criteria

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

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

ROUTE A)
'Yes, our framework includes both policies with environmental client/investee requirements and Climate-related environmental exclusion policies' selected in column 'Policy framework for portfolio activities include environmental requirements for clients/investees, and/or exclusion policies' – 2 points

OR

ROUTE B)
'Yes, our policies include environmental requirements that clients/investees need to meet' selected in column 'Policy framework for portfolio activities include environmental requirements for clients/investees, and/or exclusion policies' – 1.5 points

OR

ROUTE C)
'Yes, we have exclusion policies for industries, activities and/or locations exposed or contributing to environmental risks' selected in column 'Policy framework for portfolio activities include environmental requirements for clients/investees, and/or exclusion policies' – 1 point

A maximum of 2 points is available for this question.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	2	2	2	2	nan	nan

(4.7.1) - Provide details of the policies which include environmental requirements that clients/investees need to meet.

Theme	Sector that scoring criteria apply to
F	FS

4.7.1 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issues covered' AND 'Publicly available' selected in column 'Public availability' OR column 'Public availability' is not completed:

Points are awarded per cell in proportion to the number of cells displayed.

A maximum of 4 points is available for this question.

OR

 ROUTE B)
For rows where "Forests" is selected in column 'Environmental issue the policy covers" AND 'Not publicly available' selected in column 'Public availability':
Points are awarded per cell in proportion to the number of cells displayed (excluding column 'Attach the policy').

A maximum of 3.5 points is available for this question.

OR

ROUTE C)
'Forests' NOT selected in column 'Environmental issue the policy covers' in any row – 0/0
points

One row scored.

Awareness criteria

The following conditions must be met to be eligible for Awareness points:
Full Disclosure points awarded AND
'Forests' selected in column 'Environmental issue the policy covers' in at least one row.

For rows where 'Forests' is selected in column 'Environmental issue the policy covers':

Points will be awarded per completed row as follows:

i) 'Publicly available' selected in column 'Public availability' – 0.5 points

ii) Figure greater than 0 provided in column '% of portfolio covered by the policy…' – 0.5
points

iii) Any option selected excluding any 'Other, please specify' in column 'Requirements for
clients/investees' – 0.5 points

iv) 'Yes' selected in column 'Measurement of proportion of clients/investees compliant with
the policy' – 0.5 points

OR

'No, but we plan to measure this within the next two years' selected in column 'Measurement
of proportion of clients/investees compliant with the policy' – 0.25 points

One row scored.

Management criteria

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

Full Awareness points awarded AND 'Forests' selected in column 'Environmental issue the policy covers' in at least one row.

For rows where 'Forests' is selected in column 'Environmental issue the policy covers':

i) Any of the following options selected in column 'Requirements for clients/investees' – 1 point
- 'Commitment to no-deforestation by target date, please specify'
- 'Commitment to no-conversion of natural ecosystems by target date, please specify'
- 'Commitment to no deforestation, to no planting on peatlands and to no exploitation (NDPE) by target date, please specify'

ii) Two or more of the following options are selected in column 'Requirements for clients/investees' – 1 point
- 'Commitment to comply with regulations and mandatory standards'
- 'Adoption of the UN International Labour Organization principles'
- 'Commitment to respect and protect the customary rights to land, resources, and territory of Indigenous Peoples and Local Communities'
- 'Commitment to respect internationally recognized human rights'
- 'Commitment to secure Free, Prior and Informed Consent (FPIC) of indigenous people and local communities'

iii) Figure greater than 0 provided in either column '% of clients/investees compliant with the policy' OR column '% of portfolio value that is compliant with the policy' – 1 point

iv) Any option selected excluding both 'No timeframe' AND 'We have not set a target for 100% compliance' in column 'Target year for 100% compliance' – 1 point

One row scored.

Leadership criteria

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

Full Management points awarded AND 'Forests' selected in column 'Environmental issue the policy covers covered' in at least one row.

For rows where 'Forests' is selected in column 'Environmental issue the policy covers':

i) 'Direct operations and upstream/downstream value chain' selected in column 'Value chain stages of client/investee covered by policy' – 1 point

ii) Three or more of the following options are selected in column 'Requirements for clients/investees' – 1 point
- 'Commitment to comply with regulations and mandatory standards'
- 'Adoption of the UN International Labour Organization principles'
- 'Commitment to respect and protect the customary rights to land, resources, and territory of Indigenous Peoples and Local Communities'
- 'Commitment to respect internationally recognized human rights'
- 'Commitment to secure Free, Prior and Informed Consent (FPIC) of indigenous people and local communities'

One row scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3.5 or 4	3.5 or 4	2	2	4	4	2	2

(4.7.2) - Provide details of your exclusion policies related to industries, activities and/or locations exposed or contributing to environmental risks.

Theme	Sector that scoring criteria apply to
F	FS

4.7.2 - (FS) Scoring criteria

Disclosure criteria

Not scored.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0	0	0	0	0	0	0	0

(4.8) - Does your organization include covenants in financing agreements to reflect and enforce your environmental policies?

Theme	Sector that scoring criteria apply to
F	FS

4.8 - (FS) Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in the in proportion to the number of cells displayed.

A maximum of 3 points is available for this question.

Awareness criteria

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

Any option excluding 'No, and we do not plan to in the next two years' selected in column 'Covenants included in financing agreements to reflect and enforce policies .' - 1 point

---

Management criteria

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

ROUTE A)
'Yes' selected in column 'Covenants included in financing agreements to reflect and enforce policies– 1/1 point

OR

ROUTE B)
'No, but we plan to within the next two years' selected in column 'Covenants included in financing agreements to reflect and enforce policies' – 0/1 point

OR

ROUTE C)
'No, and we do not plan to include climate-related covenants in the next two years' selected in column 'Covenants included in financing agreements to reflect and enforce policies' - 0/2 points

One row scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	1	1	0 or 1	0 or 1 or 2	0	0

(4.8.1) - Provide details of the covenants included in your organization's financing agreements to reflect and enforce your environmental policies.

Theme	Sector that scoring criteria apply to
F	FS

4.8.1 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issue':
Points will be awarded per completed cell in proportion to the number of rows disclosed.
Partially completed rows will not receive full points.

A maximum of 3 points is available for this question.

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issue' in any row – 0/0 points

---

Awareness criteria

The following conditions must be met to be eligible for Awareness points:
'Forests' selected in column 'Environmental issues' in at least one row.

For rows where 'Forests' is selected in column 'Environmental issues':

Table completed - 1 point

Management criteria

The following conditions must be met to be eligible for Management points:
Full Awareness points awarded AND 'Forests' selected in column 'Environmental issues' in at least one row.

For rows where 'Forests' is selected in column 'Environmental issues':
i) Figure greater than 0 provided in either column 'Percentage of clients covered by covenants' OR 'Percentage of portfolio covered in relation to total portfolio value' – 1 point

One row scored.

Leadership criteria

Not scored.

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0 or 3	0 or 3	1	1	1	1	0	0

Pension schemes

(4.9) - Does your organization offer its employees a pension scheme that incorporates environmental criteria in its holdings?

Theme	Sector that scoring criteria apply to
F	FS

4.9 - (FS) Scoring criteria

Disclosure criteria

For 'Forests' row(s):
Points will be awarded per completed cell in proportion to the number of cells displayed

A maximum of 2 points is available for this question.

Awareness criteria

For 'Forests' row(s):
Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)
Any of the following options selected in column 'Pension scheme incorporates environmental criteria in its holdings'- 0.5 points
- 'Yes, as the default investment strategy for all plans'
- 'Yes, as an investment option'
- 'No, but we plan to incorporate in the next two years'

OR

ROUTE B)
'No, due to a compulsory national/subnational scheme' selected in column 'Pension scheme incorporates environmental criteria in its holdings' - 0/0 points

---

Management criteria

For 'Forests' row(s):
Full Awareness points must be awarded to be eligible for Management points.

ROUTE A)
i) 'Yes, as the default investment strategy for all plans' selected in column 'Pension scheme that incorporates environmental criteria in its holdings' - 1 point

OR

ROUTE B)
i) 'Yes, as an investment option' selected in column 'Pension scheme that incorporates environmental criteria in its holdings' - 0.5 points

OR

ROUTE C)
i) 'No, due to a compulsory national/subnational scheme' selected in column 'Pension scheme that incorporates environmental criteria in its holdings' - 0/0 points

---

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
2	2	0 or 1	0 or 0.5	0 or 0.5 or 1	0 or 0.5 or 1	0	0

(4.10) - Are you a signatory or member of any environmental collaborative frameworks or initiatives?

Theme	Sector that scoring criteria apply to
CC/F/W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG/FS

4.10 - Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 1 point is available for this question.

Awareness criteria

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

ROUTE A)
'Yes' selected in column 'Are you a signatory or member…' – 1 point

OR

ROUTE B)
'No, but we plan to…' selected in column 'Are you a signatory or member…' – 0.5 points

Management criteria

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

i) Any option excluding 'OPS' selected in column 'Collaborative framework or initiative' – 1 point

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
1	1	1 or 0.5	1	1	1	0	0

Public policy engagement

(4.11) - In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

4.11 - Scoring criteria

Disclosure criteria

ROUTE A)
Points are awarded per cell in proportion to the number of cells displayed.

A maximum of 6 points is available for this question.

OR

ROUTE B)
All columns not completed in the 'Forests' row - 0/16 points

Awareness criteria

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

ROUTE A)
i) Any option selected excluding 'Not assessed' in column 'External engagement activities…'

– 1 point

ii) Any option selected excluding 'No, and we do not plan to…' in column 'Indicate whether your organization has a public commitment or position statement…' – 2 points

iii) Any of the following options selected in column 'Indicate whether your organization is registered on a transparency register' – 1 point
- 'Yes, a mandatory government register'
- 'Yes, a voluntary government register'
- 'Yes, a non-government register'

OR

ROUTE B)
All columns not completed in the 'Forests' row - 0/6 points

Management criteria

Full Awareness points awarded to be eligible for Management points.

ROUTE A)
'Yes, in line with the Kunming-Montreal Global Biodiversity Framework' selected in column 'Indicate whether your organization has a public commitment or position statement…' – 2 points

OR

ROUTE B)
All columns not completed in the 'Forests' row - 0/4 points

Leadership criteria

ROUTE A)
Not scored

OR

ROUTE B)
All columns not completed in the 'Forests' row - 0/2 points

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
6	6	4	4	2	2	0	0 or 2

(4.11.1) - On what policies, laws, or regulations that may (positively or negatively) impact the environment has your organization been engaging directly with policy makers in the reporting year?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

4.11.1 - Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 8 points is available for this question.

Awareness criteria

Points will be awarded per completed row in proportion to the number of rows disclosed as follows: Any option selected excluding 'No, we have not evaluated' in column 'Indicate if you have evaluated whether your organization's engagement...'.

A maximum of 2 points is available for this question.

Management criteria

Points will be awarded per completed row in proportion to the number of rows disclosed as follows:
Any option selected excluding 'Undecided' in column 'Your organization's position on the policy, law, or regulation'

AND

If 'Climate change' selected in column 'Environmental issues…':

'Yes, we have evaluated, and it is aligned with the Paris Agreement' selected in column 'Indicate if you have evaluated whether your organization's engagement...'

AND

If 'Forests' selected in column 'Environmental issues…':

'Yes, we have evaluated, and it is aligned with the Kunming-Montreal Global Biodiversity Framework' selected in column 'Indicate if you have evaluated whether your organization's engagement...'

AND

If 'Water' selected in column 'Environmental issues…':

'Yes, we have evaluated, and it is aligned with Sustainable Development Goal 6 on Clean Water and Sanitation' selected in column 'Indicate if you have evaluated whether your organization's engagement...'

A maximum of 2 points is available for this question.

Leadership criteria

Full Management points awarded – 2 points

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
8	8	2	2	2	2	2	2

(4.11.2) - Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

4.11.2 - Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of rows disclosed (excluding column 'Funding figure your organization provided…'). Partially completed rows will not receive full points.

A maximum of 10 points is available for this question.

Awareness criteria

Points will be awarded per completed row in proportion to the number of rows disclosed (excluding column 'Funding figure your organization provided…') as follows:

Any option selected excluding 'No, we have not evaluated' in column 'Indicate if you have evaluated whether your organization's engagement…'.

A maximum of 2 points is available for this question.

Management criteria

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

'Consistent' selected in column 'Indicate whether your organization's position is consistent with the organization…'

AND

Any of the following options selected in column 'Indicate whether your organization attempted to influence the organization…':
- 'Yes, and they have changed their position'
- 'Yes, we publicly promoted their current position'
- 'No, we did not attempt to influence their position'

AND

If 'Climate change' selected in column 'Environmental issues…':
'Yes, we have evaluated, and it is aligned with the Paris Agreement' selected in column 'Indicate if you have evaluated whether your organization's engagement…'
AND
If 'Forests' selected in column 'Environmental issues…':

'Yes, we have evaluated, and it is aligned with the Kunming-Montreal Global Biodiversity Framework' selected in column 'Indicate if you have evaluated whether your organization's engagement…'

AND

If 'Water' selected in column 'Environmental issues…':
'Yes, we have evaluated, and it is aligned with Sustainable Development Goal 6 on Clean Water and Sanitation' selected in column 'Indicate if you have evaluated whether your organization's engagement…'

A maximum of 2 points is available for this route.

OR

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

'Inconsistent' OR 'Mixed' selected in column 'Indicate whether your organization's position is consistent with the organization…'

AND

Any of the following options selected in column 'Indicate whether your organization attempted to influence the organization…':
- 'Yes, and they have changed their position'
- 'Yes, we attempted to influence them, but they did not change their position'
- 'Yes, we publicly opposed their current position'
- 'Yes, we terminated our funding/membership in the reporting year'.
- 'Yes, we decided to terminate our funding/membership within the next two years'

AND

If 'Climate change' selected in column 'Environmental issues…':
'Yes, we have evaluated, and it is aligned with the Paris Agreement' selected in column 'Indicate if you have evaluated whether your organization's engagement…'
AND
If 'Forests' selected in column 'Environmental issues…':
'Yes, we have evaluated, and it is aligned with the Kunming-Montreal Global Biodiversity Framework' selected in column 'Indicate if you have evaluated whether your organization's engagement…'
AND
If 'Water' selected in column 'Environmental issues…':
'Yes, we have evaluated, and it is aligned with Sustainable Development Goal 6 on Clean

Water and Sanitation' selected in column 'Indicate if you have evaluated whether your organization's engagement…'

A maximum of 2 points is available for this route.

Leadership criteria

Full Management points awarded – 2 points

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
10	10	2	2	2	2	2	2

Communications/Reporting

(4.12) - Have you published information about your organization's response to environmental issues for this reporting year in places other than your CDP response?

Theme	Sector that scoring criteria apply to
CC/F/W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG/FS

4.12 - Scoring criteria

Disclosure criteria

ROUTE A)
Any option selected – 1 point

OR

ROUTE B)
No option selected - 0/8 points

Awareness criteria

ROUTE A)
'Yes' selected – 1 point

OR

ROUTE B)
'No, but we plan to do so in the next two years' selected – 0.5 points

OR

ROUTE C)
No option selected - 0/2 points

Management criteria

ROUTE A)
'Yes' selected – 1 point

OR

ROUTE B)
No option selected - 0/3 points

Leadership criteria

ROUTE A)
Any option selected - 0/0 points

OR

ROUTE B)
No option selected - 0/1 point

Point Allocation

Disclosure	Disclosure	Awareness	Awareness	Management	Management	Leadership	Leadership

numerator	denominator	numerator	denominator	numerator	denominator	numerator	denominator
1	1 or 8	1 or 0.5	1 or 2	1	1 or 3	0	0 or 1

(4.12.1) - Provide details on the information published about your organization's response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication(s).

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG/FS

4.12.1 - Scoring criteria

Disclosure criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issues covered in publication':

Points are awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 7 points is available for this question.

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issues covered in publication' in any row – 0/0 points

Awareness criteria

The following conditions must be met to be eligible for Awareness points:
Full Disclosure points awarded AND
'Forests' selected in column 'Environmental issues covered in publication' in at least one row.

For rows where 'Forests' is selected in column 'Environmental issues covered in publication':

ROUTE A)
'Complete' OR 'Underway - previous year attached' selected in column 'Status of the publication' – 1 point

OR

ROUTE B)
'Underway - this is our first year' selected in column 'Status of the publication' – 0.5 points

One row scored.

Management criteria

The following conditions must be met to be eligible for Management points:
Full Awareness points awarded AND
'Forests' selected in column 'Environmental issues covered in publication' in at least one row.

For rows where 'Forests' is selected in column 'Environmental issues covered in publication':

ROUTE A)
'In mainstream reports, in line with environmental disclosure standards or frameworks' selected in column 'Publication AND
Any of the following options selected in column 'Standard or framework the report is in line with – 2/2 points
- ESRS
- GRI
- TNFD

OR

ROUTE B)
'In mainstream reports' selected in column 'Publication' – 1/2 points

One row scored.

Leadership criteria

The following conditions must be met to be eligible for Leadership points:
Full Management points awarded AND 'Forests' selected in column 'Environmental issues covered in publication' in at least one row.

For rows where 'Forests' is selected in column 'Environmental issues covered in publication':

At least three options selected column 'Content elements' – 1 point

One row scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0 or 7	0 or 7	0.5 or 1	1	1 or 2	2	1	1

Module 5 - Business Strategy

Scenario analysis

(5.1) - Does your organization use scenario analysis to identify environmental outcomes?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

5.1 - Scoring criteria

Disclosure criteria

ROUTE A)
For 'Forests' row:

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3 points is available for this question.

ROUTE B)
Column 'Use of scenario analysis' not completed in the 'Forests' row - 0/11 points

Awareness criteria

For 'Forests' row:
Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)
'Yes' selected in column 'Use of scenario analysis' – 1 point

OR

ROUTE B)
'No, but we plan to within the next two years' selected in column 'Use of scenario analysis' – 0.5 points

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3 or 11	0.5 or 1	0.5 or 1	0	0	0	0

(5.1.1) - Provide details of the scenarios used in your organization's scenario analysis.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG/FS

5.1.1 - Scoring criteria

Disclosure criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issue this scenario has been used to analyze':

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 5 points is available for this question.

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issue this scenario has been used to analyze' in any row – 0/0 points

Awareness criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issue this scenario has been used to analyze':

All rows completed – 3 points

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issue this scenario has been used to analyze' in any row – 0/0 points

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0 or 5	0 or 5	0 or 3	0 or 3	0	0	0	0

(5.1.2) - Provide details of the outcomes of your organization's scenario analysis.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

5.1.2 - Scoring criteria

Disclosure criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issue':

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3 points is available for this question.

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issue' in any row – 0/0 points

---

Awareness criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issue':

'Risk and opportunities identification, assessment and management' selected in column 'Business processes influenced by your analysis of the reported scenarios' AND
'Yes' selected in column 'Process in place' in question 2.2 AND 'Scenario analysis' selected in column 'Tools and methods' in question 2.2.2 AND
Table completed – 1 point

OR

ROUTE B)
For rows where 'Forests' is selected in column 'Environmental issue':

Any option selected excluding 'Risk and opportunities identification, assessment and management' in column 'Business processes influenced by your analysis of the reported scenarios' AND
Table completed – 1 point

OR

ROUTE C)

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'Forests' NOT selected in column 'Environmental issue' in any row – 0/0 points

---

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0 or 3	0 or 3	0 or 1	0 or 1	0	0	0	0

Influence of Risks and Opportunities on Strategy and Financial Planning

(5.3) - Have environmental risks and opportunities influenced your strategy and/or financial planning?

Theme	Sector that scoring criteria apply to
CC/F/W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

5.3 - Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3 points is available for this question.

Awareness criteria

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

ROUTE A)
'Yes, both strategy and financial planning' selected in column 'Environmental risks and/or opportunities have affected...' – 1 point

OR

ROUTE B)

Either 'Yes, strategy only' OR 'Yes, financial planning only' selected in column 'Environmental risks and/or opportunities have affected...' – 0.5 points

Management criteria

Not scored.

Leadership criteria

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

At least two options selected in column 'Business areas where environmental risks and/or opportunities have affected our strategy' - 1 point

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	0.5 or 1	0.5 or 1	0	0	1	1

(5.3.1) - Describe where and how environmental risks and opportunities have affected your strategy.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

5.3.1 - Scoring criteria

Disclosure criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area':

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 3 points is available for this question.

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area' in any row – 0/0 points

---

Awareness criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area':

All rows completed – 1 point

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area' in any row – 0/0 points

---

Management criteria

Not scored.

Leadership criteria

Not scored.

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0 or 3	0 or 3	0 or 1	0 or 1	0	0	0	0

(5.3.2) - Describe where and how environmental risks and opportunities have affected your financial planning.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG/FS

5.3.2 - Scoring criteria

Disclosure criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements':

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 3 points is available for this question.

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements' in any row – 0/0 points

Awareness criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issues relevant to the risks

and/or opportunities that have affected these financial planning elements':

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

Any option selected excluding 'Other, please specify' in column 'Financial planning elements that have been affected' – 1 point

 A maximum of 1 point is available for this question.

 OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements' in any row – 0/0 points

---

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0 or 3	0 or 3	0 or 1	0 or 1	0	0	0	0

Value chain engagement

(5.11) - Do you engage with your value chain on environmental issues?

Theme	Sector that scoring criteria apply to

F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

5.11 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG) Scoring criteria

Disclosure criteria

Points will be awarded per completed row in proportion to the number of rows displayed.

A maximum of 3 points is available for this question.

Awareness criteria

ROUTE A)
'Produced' NOT selected in all rows in question 1.22. <Please note: This route applies if 'Sourced' or 'Produced and sourced' is selected for any commodity, or if column 'Produced and/or sourced' is not completed for any commodity>

i) 'Yes' selected in column 'Engaging with this stakeholder on environmental issues' in row 'Suppliers' AND 'Forests' selected in column 'Environmental issues covered' in row 'Suppliers' – 0.5 point

OR

'No, but we plan to within the next two years' selected in column 'Engaging with this stakeholder on environmental issues' in row 'Suppliers' - 0.25 points

ii) 'Yes' selected in column 'Engaging with this stakeholder on environmental issues' in row 'Smallholders' AND 'Forests' is selected in column 'Environmental issues covered' in row 'Smallholders' - 0.5 points

OR

'No, but we plan to within the next two years' selected in column 'Engaging with this stakeholder on environmental issues' in row 'Smallholders' - 0.25 points

OR

ROUTE B)
Column 'Produced and/or sourced' completed in all rows in question 1.22 AND 'Produced' selected in all rows in question 1.22.

i) 'Yes' selected in column 'Engaging with this stakeholder on environmental issues' in row 'Smallholders' AND 'Forests' is selected in column 'Environmental issues covered' in row 'Smallholders' - 1 point

OR

Option 'No, but we plan to within the next two years' selected in column 'Engaging with this stakeholder on environmental issues' in row 'Smallholders' - 0.5 points

---

Management criteria

ROUTE A)
Full Awareness points awarded – 1/1 point

OR

ROUTE B)
Full Awareness points not awarded – 0/3.5 points

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	1	1	1	1 or 3.5	0	0

(5.11) - Do you engage with your value chain on environmental issues?

Theme	Sector that scoring criteria apply to
F	FS

5.11 - (FS) Scoring criteria

Disclosure criteria

Points will be awarded per completed row in proportion to the number of rows displayed.

A maximum of 3 points is available for this question.

Awareness criteria

ROUTE A)
'Yes' selected in column 'Activity undertaken' in row 'Investing (asset manager)' in question 1.10

OR

'Yes' selected in column 'Activity undertaken' in row 'Investing (asset owner) AND either row 'Banking (Bank) OR 'Insurance underwriting' in question 1.10

Points will be awarded as follows:
'Yes' selected in column 'Engaging with this stakeholder on environmental issues' in rows 'Clients' and 'Investees' - 1 point

OR

'No, but we plan to within the next two years' selected in column 'Engaging with this stakeholder on environmental issues' in EITHER row 'Clients' OR row 'Investees' - 0.5 point

 OR

ROUTE B)
'Yes' selected in column 'Activity undertaken' for rows 'Banking (bank)' OR 'Insurance (underwriting)' in question 1.10 AND
'No' selected in response to column ' Activity undertaken'' for rows 'Asset manager' AND 'Asset owner' in question 1.10

Points will be awarded as follows:
'Yes' selected in column 'Engaging with this stakeholder on environmental issues' in row 'Clients' - 1 point

OR

'No, but we plan to within the next two years' selected in column 'Engaging with this stakeholder on environmental issues' in row 'Clients' - 0.5 points

OR

ROUTE C)
'Yes' selected in response to column ' Activity undertaken' for ONLY row 'Asset owner' in question 1.10

Points will be awarded as follows:
'Yes' selected in column 'Engaging with this stakeholder on environmental issues' in row 'Investees' - 1 point

OR

'No, but we plan to within the next two years' selected in column 'Engaging with this stakeholder on environmental issues' in row 'Investees' - 0.5 points

---

Management criteria

ROUTE A)
Full Awareness points awarded – 1/1 point

OR

ROUTE B)
Full Awareness points not awarded – 0/3.5 points

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	1	1	1	1 or 3.5	0	0

(5.11.1) - Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

5.11.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)
Scoring criteria

Disclosure criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issues covered':

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 6 points is available for this question.

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issue covered' in any row – 0/0 points

Awareness criteria

ROUTE A)
Full Disclosure points must be awarded to be eligible for Awareness points.

For rows where 'Forests' is selected in column 'Environmental issues covered':

i) Any option selected excluding 'No, we do not assess the impacts and/or dependencies of our suppliers and have no plans to do so within the next two years' in column 'Assessment of supplier impacts and/or dependencies on the environment' - 1 point

ii) Any option selected excluding 'None' and 'Unknown in column '% of tier 1 suppliers assessed' – 1 point

OR

ROUTE B)
 'Forests' NOT selected in column 'Environmental issue covered' in any row – 0/0 points

---

Management criteria

ROUTE A)
Full Awareness points must be awarded to be eligible for Management points.

For rows where 'Forests' is selected in column 'Environmental issues covered':
If option 'Yes, we assess the impacts and/or dependencies of our suppliers' selected in column 'Assessment of supplier impacts and/or dependencies on the environment' points will be awarded for the following:

i) At least two options selected in column 'Criteria for assessing supplier impacts and/or dependencies' – 1 point:
- 'Dependence on commodities'
- 'Impacts on deforestation or conversion of other natural ecosystems'
- 'Impact on pollution levels'
- 'Dependence on ecosystem services/systems"

ii) Any option selected excluding 'Unknown' in column '% tier 1 suppliers meeting the thresholds for substantive impacts and/or dependencies on the environment' - 1 point

OR

ROUTE B)
Full Awareness points must be awarded to be eligible for Management points.

For rows where 'Forests' is selected in column 'Environmental issues covered':
If option 'No…but we plan to within the next two years' selected in column 'Assessment of supplier dependencies and/or impacts on the environment' – 1/3 points

OR

ROUTE C)
 'Forests' NOT selected in column 'Environmental issue covered' in any row – 0/0 points

---

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0 or 6	0 or 6	0 or 2	0 or 2	0 or 1 or 2	0 or 2 or 3	0	0

(5.11.2) - Does your organization prioritize which suppliers to engage with on environmental issues?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

5.11.2 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)
Scoring criteria

Disclosure criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issue covered':

Points will be awarded per completed cell in proportion to the number of cells disclosed.

A maximum of 4 points is available for this question.

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issue covered in any row – 0/0 points

---

Awareness criteria

 ROUTE A)
Full Disclosure points must be awarded to be eligible for Awareness points.

For rows where 'Forests' is selected in column 'Environmental issue covered':

i) 'Yes, we prioritize supplier engagement' selected in column 'Supplier engagement prioritization' – 1 point

ii) 'In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to forests' selected in column 'Criteria informing which suppliers are prioritized for engagement on this environmental issue–' - 1 point

OR

ROUTE B)
Full Disclosure points must be awarded to be eligible for Awareness points.

For rows where 'Forests' is selected in column 'Environmental issue covered':

'No, we do not prioritize supplier engagement' selected in column 'Supplier engagement prioritization' AND
'We engage with all suppliers' selected in column ' Primary reason for no supplier prioritization on this environmental issue' – 2 points

OR

ROUTE C)
'Forests' NOT selected in column 'Environmental issue covered in any row – 0/0 points

---

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0 or 4	0 or 4	0 or 2	0 or 2	0	0	0	0

(5.11.3) - Provide details of your environmental engagement strategy with your clients.

Theme	Sector that scoring criteria apply to
F	FS

5.11.3 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issues covered by the engagement strategy':

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 5 points is available for this question.

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issues covered by the engagement' in any row – 0/0 points

Awareness criteria

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

For rows where 'Forests' is selected in column 'Environmental issues covered by the engagement strategy':

Points will be awarded per row in proportion to the number of rows where 'Forests' is selected in column 'Environmental issues covered by the engagement strategy' as follows:

Any option selected excluding 'Other, please specify' in column 'Type and details of engagement' AND
Any option selected excluding 'None' and 'Unknown' in column '% of portfolio covered in relation to total portfolio value' – 1 point

A maximum of 1 point is available for this question.

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issues covered by the engagement' in any row – 0/0 points

---

Management criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issues covered by the engagement strategy':

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

A quantitative threshold for a measure of success AND a description of the impact of your engagement on forests-related issues in the reporting year according to the measure of success is provided in column 'Effect of engagement, including measures of success' - 2 points

One row scored.

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issues covered by the engagement' in any row – 0/0 points

---

Leadership criteria

ROUTE A)
Full Management points must be awarded to be eligible for Leadership points.

For rows where 'Forests' is selected in column 'Environmental issues covered by the engagement strategy':

Any of the following selected in column '% of portfolio covered in relation to total portfolio value' – 1 point
- '51-75%'

- '76-99%'
- '100%'

OR

'26-50%' selected in column '% of portfolio covered in relation to total portfolio value' – 0.5
points

One row scored.

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issues covered by the engagement' in any
row – 0/0 points

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0 or 5	0 or 5	0 or 1	0 or 1	0 or 2	0 or 2	0 or 1	0 or 1

(5.11.4) - Provide details of your environmental engagement strategy with your investees.

Theme	Sector that scoring criteria apply to
F	FS

5.11.4 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issues covered by the
engagement strategy':

Points will be awarded per completed cell in proportion to the number of rows disclosed.
Partially completed rows will not receive full points.

A maximum of 5 points is available for this question.

OR

ROUTE B)
'Forests' NOT selected in column ' Environmental issues covered by the engagement' in any row – 0/0 points

---

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

For rows where 'Forests' is selected in column 'Environmental issues covered by the engagement strategy':

Any option excluding 'Other, please specify' selected in column 'Type and details of engagement' AND
'Investing (Asset manager)' is selected as an organizational activity in question 1.10 AND
Any option selected excluding 'None' and 'Unknown'in column 'Investing (asset manager) portfolio coverage of engagement' - 1 point

OR

Any option excluding 'Other, please specify' selected in column 'Type and details of engagement' AND
'Investing (Asset owner)' is selected as an organizational activity in question 1.10 AND
Any option selected excluding 'None' and 'Unknown' in column 'Investing (asset owner) portfolio coverage of engagement' - 1 point

One row scored.

 Please note: If both 'Investing (Asset owner)' and 'Investing (Asset owner)' are selected as organizational activities in question 1.10, then only one of the options in the above criteria must be met.

 OR

ROUTE B)
'Forests' NOT selected in column ' Environmental issues covered by the engagement' in any row – 0/0 points

---

Management criteria

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ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issues covered by the engagement strategy':

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

A quantitative threshold for a measure of success AND a description of the impact of your engagement on forests-related issues in the reporting year according to the measure of success is provided in column 'Effect of engagement, including measures of success' – 2 points

One row scored.

OR

ROUTE B)
'Forests' NOT selected in column ' Environmental issues covered by the engagement' in any row – 0/0 points

---

Leadership criteria

ROUTE A)
Full Management points must be awarded to be eligible for Leadership points.

For rows where 'Forests' is selected in column 'Environmental issues covered by the engagement strategy':

Any of the following selected in column '% of portfolio covered in relation to total portfolio value' – 1 point
- '51-75%'
- '76-99%'
- '100%'

OR

'26-50%' selected in column '% of portfolio covered in relation to total portfolio value' – 0.5 points

One row scored.

OR

ROUTE B)

'Forests' NOT selected in column ' Environmental issues covered by the engagement' in any row – 0/0 points

---

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0 or 5	0 or 5	0 or 1	0 or 1	0 or 2	0 or 2	0 or 1	0 or 1

(5.11.5) - Do your suppliers have to meet environmental and/or social requirements as part of your organization's purchasing process?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

5.11.5 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue':

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 2 points is available for this question.

OR

ROUTE B)

'Forests' NOT selected in column 'Environmental issue' in any row – 0/0 points

---

Awareness criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue':

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

Either 'Yes, environmental requirements related…..' OR 'Yes, suppliers have to meet environmental requirements…..' selected in column 'Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process' – 1 point

OR

'No, but we plan to introduce environmental requirements related to this environmental issue within the next two years' selected in column 'Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process' - 0.5 points

OR

ROUTE B)
'Forests' NOT selected in column ' Environmental issue' in any row – 0/0 points

---

Management criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issue':

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

i) 'Yes, environmental requirements related to this environmental issue are included in our supplier contracts' selected in column 'Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process' – 1 point

OR

'Yes, suppliers have to meet environmental requirements, but they are not included in our supplier contracts' selected in column 'Suppliers have to meet specific environmental requirements as part of the purchasing process' – 0.5 points

ii) 'Yes, we have a policy in place for addressing non-compliance' selected in column 'Policy in place for addressing supplier non-compliance' – 1 point

OR

ROUTE B)
'Forests' NOT selected in column ' Environmental issue' in any row – 0/0 points

---

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0 or 2	0 or 2	0 or 1	0 or 1	0 or 2	0 or 2	0	0

(5.11.6) - Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

5.11.6 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)
Scoring criteria

Disclosure criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issue':

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 9 points is available for this question.

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issue' in any row – 0/0 points

---

Awareness criteria

ROUTE A)
Full Disclosure points must be awarded to be eligible for Awareness points.

For rows where 'Forests' is selected in column 'Environmental issue':

i) Any option selected excluding 'Other, please specify' in column 'Environmental requirement' - 0.5 points

ii) Any option selected excluding 'No mechanism for monitoring compliance' in column 'Mechanisms for monitoring compliance with this environmental requirement' - 0.5 points

iii) Any option selected excluding 'No response' in column 'Response to supplier non-compliance with this environmental requirement' - 0.5 points

One row scored.

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issue' in any row – 0/0 points

---

Management criteria

ROUTE A)
Full Awareness points must be awarded to be eligible for Management points.

For rows where 'Forests' is selected in column 'Environmental issue':

i) Either of the following is met – 1 point:

Either '76-99%' or '100%' selected in column '% tier 1 suppliers by procurement spend that have to comply with this environmental requirement'

OR

Either '76-99%' or '100%' selected in column '% tier 1 suppliers with substantive environmental dependencies and/or impacts required to comply with this environmental requirement'

ii) Either of the following is met – 1 point:

Any of the following options selected in column '% tier 1 suppliers by procurement spend in compliance with this environmental requirement'
- '51-75%'
- '76-99%'
- '100%'

OR

Any of the following options selected in column '% tier 1 suppliers with substantive environmental dependencies and/or impacts that are in compliance with this environmental requirement'
- '51-75%'
- '76-99%'
- '100%'

iii) Any option selected excluding 'No response' selected in column 'Response...' AND Either of the following is met – 1 point:

Any of the following selected in column '% of non-compliant suppliers engaged'
- '1-25%'
- '26-50%'
- '51-75%'
- '76-99%'
- '100%'

OR

'100%' selected in either column '% tier 1 suppliers by procurement spend in compliance with this environmental requirement' OR column '% tier 1 suppliers meeting impact threshold in compliance with this environmental requirement'

One row scored.

A maximum of 3 points is available for this question.

 OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issue' in any row – 0/0 points

---

Leadership criteria

ROUTE A)
Full Management points must be awarded to be eligible for Leadership points.

For rows where 'Forests' is selected in column 'Environmental issue':
i) Either 'No deforestation or conversion of other natural ecosystems' OR 'Setting a no deforestation or conversion of other natural ecosystems commitment across entire commodity business' selected in column 'Environmental requirement' – 1 point

ii) '100%' selected in column '% tier 1 suppliers by procurement spend in compliance with this environmental requirement' OR '% tier 1 suppliers meeting impact threshold that have to comply with this environmental requirement' – 1 point

iii) Either '76-99%' or '100%' selected in column '% tier 1 suppliers with substantive environmental dependencies and/or impacts that are in compliance with this environmental requirement' – 1 point

OR

'50-75%' selected in column '% tier 1 suppliers with substantive environmental dependencies and/or impacts that are in compliance with this environmental requirement ' – 0.5 points

One row scored.

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issue' in any row – 0/0 points

---

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0 or 9	0 or 9	0 or 1.5	0 or 1.5	0 or 3	0 or 3	0 or 3	0 or 3

(5.11.7) - Provide further details of your organization's supplier engagement on environmental issues.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/

5.11.7 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG) Scoring criteria

Disclosure criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issues covered':

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 12 points is available for this question.

ROUTE B)
'Forests' NOT selected in column 'Environmental issues covered' in any row – 0/0 points

Awareness criteria

ROUTE A)
To be eligible for Awareness points the following conditions must be met:
Full Disclosure points must be awarded AND Any option selected excluding 'No other supplier engagements' in column 'Action driven by supplier engagement' in all rows where 'Forests' selected in column 'Environmental issues covered'

For rows where 'Forests' is selected in column 'Environmental issues covered':
i) Any option selected excluding all 'Other, please specify' options in column 'Details of engagement' – 0.5 points

ii) 'Tier 1 suppliers' selected in column 'Upstream value chain coverage" AND
Any option selected excluding 'None' AND 'Unknown' in either of the following columns:
'% of tier 1 suppliers by procurement spend covered by engagement' or column '% tier 1 suppliers with substantive impacts and/or dependencies on the environment covered by engagement' – 0.5 points

One row scored.

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issues covered' in any row – 0/0 points

Management criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issues covered':
The following conditions must be met to be eligible for Management points:
Full Awareness points awarded AND
Any option selected excluding 'Information collection' selected in 'Type of engagement' AND
Any option other than 'Other, please specify' selected in column 'Action driven by supplier engagement'

A quantitative threshold for a measure of success AND a description of the impact of your engagement on forests-related issues in the reporting year according to the measure of success is provided in column 'Describe the engagement and explain the effect of the engagement on the selected environmental action' – 1 point

One row scored.

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issues covered' in any row – 0/0 points

Leadership criteria

ROUTE A)
All suppliers tiers have not been mapped or tier 2+ suppliers reported in question 1.24.

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

For rows where 'Forests is selected in column 'Environmental issues covered':

i) Any of the following options is selected in either column '% of tier 1 suppliers by procurement spend covered by engagement' OR '% tier 1 suppliers with substantive impacts and/or dependencies on the environment covered by engagement'– 1 point
- '51-75'
- '76-99'
- '100%'

OR

'26-50' selected in column '% of tier 1 suppliers by procurement spend covered by 'engagement' OR '% tier 1 suppliers with substantive impacts and/or dependencies on the environment covered by engagement' – 0.5 points.

ii) Either 'Yes, environmental requirements….' OR 'Yes, suppliers have to meet environmental requirements….' selected in column ' Suppliers have to meet specific…..' in row 'Forests' in question 5.11.5 AND
'Yes,…' selected in column 'Engagement is helping your tier 1 suppliers meet an environmental requirement' AND Any option selected excluding 'Unknown' in column 'Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action' – 1 point

iii) Any of the following selected is selected in column 'Upstream value chain coverage'
- 'Tier 2 suppliers'
- 'Tier 3 suppliers'
- 'Tier 4+ suppliers'

AND

A figure greater than 0 is provided in column 'Number of tier 2+ suppliers engaged' – 0.5 points

One row scored.

OR

ROUTE B)
All suppliers tiers have been mapped and only tier 1 suppliers reported in question 1.24.

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

For rows where 'Forests' is selected in column 'Environmental issues covered':

i) Any of the following options is selected in either column '% of tier 1 suppliers by procurement spend covered by engagement' OR '% tier 1 suppliers with substantive impacts and/or dependencies on the environment covered by engagement' – 1 point
- '51-75'
- '76-99'
- '100%'

OR

 '26-50' selected in column '% of tier 1 suppliers by procurement spend covered by

engagement' OR '% tier 1 suppliers with substantive impacts and/or dependencies on the environment covered by engagement' – 0.5 points

ii) Either 'Yes,..' option is selected in column 'Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process' in row 'Forests' in question 5.11.5 AND
'Yes, …' selected in column 'Engagement is helping your tier 1 suppliers meet an environmental requirement'– 1.5 points

One row scored.

OR

ROUTE C)
'Forests' NOT selected in column 'Environmental issues covered' in any row – 0/0 points

---

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
12	12	1	1	1	1	2.5	2.5

(5.11.7) - Provide further details of your organization's supplier engagement on environmental issues.

Theme	Sector that scoring criteria apply to
F	FS

5.11.7 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issues covered':

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 12 points is available for this question.

ROUTE B)
'Forests' NOT selected in column 'Environmental issues covered' in any row – 0/0 points

Awareness criteria

ROUTE A)
To be eligible for Awareness points the following conditions must be met:
Full Disclosure points must be awarded AND Any option selected excluding 'No other supplier engagements' in column 'Action driven by supplier engagement' in all rows where 'Forests' selected in column 'Environmental issues covered'

For rows where 'Forests' is selected in column 'Environmental issues covered':
i) Any option selected excluding all 'Other, please specify' options in column 'Details of engagement' – 0.5 points

ii) 'Tier 1 suppliers' selected in column 'Upstream value chain coverage" AND
Any option selected excluding 'None' AND 'Unknown' in either of the following columns:
'% of tier 1 suppliers by procurement spend covered by engagement' or column '% tier 1 suppliers with substantive impacts and/or dependencies on the environment covered by engagement' – 0.5 points

One row scored.

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issues covered' in any row – 0/0 points

Management criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issues covered':
The following conditions must be met to be eligible for Management points:
Full Awareness points awarded AND
Any option selected excluding 'Information collection' selected in 'Type of engagement' AND
Any option other than 'Other, please specify' selected in column 'Action driven by supplier engagement'

A quantitative threshold for a measure of success AND a description of the impact of your engagement on forests-related issues in the reporting year according to the measure of success is provided in column 'Describe the engagement and explain the effect of the engagement on the selected environmental action' – 1 point

One row scored.

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issues covered' in any row – 0/0 points

---

Leadership criteria

ROUTE A)
All suppliers tiers have not been mapped or tier 2+ suppliers reported in question 1.24.

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

For rows where 'Forests' is selected in column 'Environmental issues covered':

i) Any of the following options is selected in either column '% of tier 1 suppliers by procurement spend covered by engagement' OR '% tier 1 suppliers with substantive impacts and/or dependencies on the environment covered by engagement' – 1 point
- '51-75'
- '76-99'
- '100%'

OR

'26-50' selected in column '% of tier 1 suppliers by procurement spend covered by engagement' OR '% tier 1 suppliers with substantive impacts and/or dependencies on the environment covered by engagement'– 0.5 points.

ii) Any of the following selected is selected in column 'Upstream value chain coverage'
- 'Tier 2 suppliers'
- 'Tier 3 suppliers'
- 'Tier 4+ suppliers'

AND

A figure greater than 0 is provided in column 'Number of tier 2+ suppliers engaged' – 0.5 points

One row scored.

OR

ROUTE B)
All suppliers tiers have been mapped and only tier 1 suppliers reported in question 1.24.

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

For rows where 'Forests' is selected in column 'Environmental issues covered':

Any of the following options is selected in either column '% of tier 1 suppliers by procurement spend covered by engagement' OR '% tier 1 suppliers with substantive impacts and/or dependencies on the environment covered by engagement' – 1.5 points
- '51-75'
- '76-99'
- '100%'

OR

'26-50' selected in column '% of tier 1 suppliers by procurement spend covered by engagement' OR '% tier 1 suppliers with substantive impacts and/or dependencies on the environment covered by engagement'– 0.75 points

One row scored.

OR

ROUTE C)
'Forests' NOT selected in column 'Environmental issues covered' in any row – 0/0 points

---

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
12	12	1	1	1	1	1.5	1.5

(5.11.8) - Provide details of any environment smallholder engagement activity.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG

5.11.8 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG) Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed (excluding column 'Commodity').

A maximum of 3 points is available for this question.

One row scored.

Awareness criteria

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

i) Any option selected excluding any 'Other, please specify' option in column 'Type and details of smallholder engagement approach' - 1 point

ii) Figure greater than 0 provided in column 'Number of smallholders engaged' – 1 point

One row scored.

Management criteria

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

i) Any option selected excluding both 'Develop or distribute upstream value chain mapping tool' and 'Disseminate technical materials' in column 'Type and details of smallholder engagement approach' - 0.5 points

ii) A quantitative threshold for a measure of success AND a description of the impact of your engagement on forests-related issues in the reporting year according to the measure of success is provided in column 'Effect of engagement and measures of success' – 1 point

One row scored.

Leadership criteria

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

Any of the following options selected in column 'Smallholder engagement approach' - 1 point
- 'Offer on-site technical assistance and extension services'
- 'Pay higher prices linked to best agricultural practices'
- 'Provide financial incentives for certified products'

One row scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	2	2	1.5	1.5	1	1

(5.11.8) - Provide details of any environment smallholder engagement activity.

Theme	Sector that scoring criteria apply to
F	FS

5.11.8 - (FS) Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed (excluding column 'Commodity').

A maximum of 3 points is available for this question.

One row scored.

Awareness criteria

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

i) Any option selected excluding any 'Other, please specify' option in column 'Type and details of smallholder engagement approach' - 1 point

ii) Figure greater than 0 is provided in column 'Number of smallholders engaged' – 1 point

One row scored.

Management criteria

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

i) Any of the following options selected in column 'Type and details of smallholder engagement approach' – 0.5 points
- 'Long-term Financing/insurance contracts'
- 'Provide financial incentives for sustainable practices'
- 'Use of government subsidized financing/insurance schemes'

ii) A quantitative threshold for a measure of success AND a description of the impact of your engagement on forests-related issues in the reporting year according to the measure of success is provided in column 'Effect of engagement and measures of success' – 1 point

One row is scored.

Leadership criteria

Full Management points awarded – 1 point

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	2	2	1.5	1.5	1	1

(5.11.9) - Provide details of any environmental engagement activity with other stakeholders in the value chain.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG

5.11.9 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)
Scoring criteria

Disclosure criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issue':

Points will be awarded per completed cell in proportion to the number of cells displayed.

One row scored.

A maximum of 6 points is available for this question.

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issue' in any row – 0/0 points

---

Awareness criteria

ROUTE A)
The following conditions must be met to be eligible for Management points:
For each stakeholder row where 'Yes' is selected in column 'Engaging with this stakeholder…'
AND 'Forests' is selected in column 'Environmental issues covered' in question 5.11, a corresponding row is selected in column 'Type of stakeholder' for rows where 'Forests' is selected in column 'Environmental issue'

AND

Full Disclosure points must be awarded

For rows where 'Forests' is selected in column 'Environmental issue':

Any option selected excluding 'Other, please specify' in column 'Details of engagement' AND Any option selected excluding 'None' and 'Unknown' in column '% of stakeholder type engaged' – 2 points

One row scored.

ROUTE B)

'Forests' NOT selected in column 'Environmental issue' in any row – 0/0 points

---

Management criteria

ROUTE A)
Full Awareness points must be awarded to be eligible for Management points.

For rows where 'Forests' is selected in column 'Environmental issue':

A quantitative threshold for a measure of success AND a description of the impact of your engagement on forests-related issues in the reporting year according to the measure of success is provided in column 'Effect of engagement and measures of success' - 1 point

One row scored.

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issue' in any row – 0/0 points

---

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0 or 6	0 or 6	0 or 2	0 or 2	0 or 1	0 or 1	0	0

(5.11.9) - Provide details of any environmental engagement activity with other stakeholders in the value chain.

Theme	Sector that scoring criteria apply to
F	FS

5.11.9 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issue':

Points will be awarded per completed cell in proportion to the number of cells displayed.

One row scored.

A maximum of 3 points is available for this question.

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issue' in any row – 0/0 points

---

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0 or 3	0 or 3	0	0	0	0	0	0

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Environmental requirements for asset managers

(5.14) - Do your external asset managers have to meet environmental requirements as part of your organization's selection process and engagement?

Theme	Sector that scoring criteria apply to
CC/F/W	FS

5.14 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)
Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3 points is available for this question.

OR

ROUTE B)
Column 'External asset managers have to meet specific environmental requirements as part of the selection process and engagement' not completed - 0/6 points

Awareness criteria

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

ROUTE A)
Either 'Yes' OR 'No, but we plan to include environmental requirements in the next two years' selected in column 'External asset managers have to meet specific environmental requirements as part of the selection process and engagement' – 1/1 point

OR

ROUTE B)
'No, and we do not plan to include environmental requirements in the next two years' selected in column 'External asset managers have to meet specific environmental requirements as part of the selection process and engagement' - 0/1 points

OR

ROUTE C)
'Not applicable, because we do not have externally managed assets' selected in column 'External asset managers have to meet specific environmental requirements as part of the selection process and engagement' - 0/0 points

OR

ROUTE D)
Column 'External asset managers have to meet specific environmental requirements as part of the selection process and engagement' not completed - 0/2 points

---

Management criteria

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

ROUTE A)
i) 'Yes' selected in column 'External asset managers have to meet specific environmental requirements as part of the selection process and engagement'- 1 point

ii) 'Yes, we have a policy in place for addressing non-compliance' is selected in column 'Policy in place for addressing external asset manager non-compliance' – 1 point

OR

ROUTE B)
'No, but we plan to include environmental requirements in the next two years' selected in column 'External asset managers have to meet specific environmental requirements as part of the selection process and engagement' – 0.5/2 points

OR

ROUTE C)
'No, and we do not plan to include environmental requirements in the next two years' selected in column 'External asset managers have to meet specific environmental requirements as part of the selection process and engagement' - 0/2 points

OR

ROUTE D)
'Not applicable, because we do not have externally managed assets' selected in column

'External asset managers have to meet specific environmental requirements as part of the selection process and engagement ' - 0/0 points

OR

ROUTE E)
Column 'External asset managers have to meet specific environmental requirements as part of the selection process and engagement' not completed - 0/4 points

---

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3 or 6	0 or 1	0 or 1 or 2	0 or 0.5 or 2	2 or 4	0	0

(5.14.1) - Provide details of the environmental requirements that external asset managers have to meet as part of your organizations selection process and engagement .

Theme	Sector that scoring criteria apply to
F	FS

5.14.1 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issues covered by the requirement':

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 3 points is available for this question

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issues covered by the requirement' in any row – 0/0 points

---

Awareness criteria

The following conditions must be met to be eligible for Awareness points:
'Forests' selected in column 'Environmental issues covered by the requirement' in at least one row AND
Full Disclosure points awarded.

For rows where 'Forests' is selected in column 'Environmental issues covered by the requirement':

Any option selected excluding 'Other, please specify' in column 'Mechanisms used to include environmental requirements'…' - 1 point

One row scored.

Management criteria

The following conditions must be met to be eligible for Management points:
'Forests' selected in column 'Environmental issues covered by the requirement' in at least one row AND
Full Awareness points awarded.

For rows where 'Forests' is selected in column 'Environmental issues covered by the requirement':

i) Either 'All Assets managed externally' OR 'Majority of assets managed externally' selected in column 'Coverage' in all rows – 1 point

ii) Any option selected excluding 'No response' in column 'Response to external asset manager non-compliance with environmental requirements – 1 point

---

Leadership criteria

Not scored.

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0 or 3	0 or 3	1	1	2	2	0	0

Shareholder voting

(5.15) - Does your organization exercise voting rights as a shareholder on environmental issues?

Theme	Sector that scoring criteria apply to
F/W	FS

5.15 - (FS) Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 2 points is available for this question.

Awareness criteria

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

ROUTE A)
'Yes' OR 'No, but we plan to in the next two years' selected in column 'Exercise voting rights as a shareholder on environmental issues' – 1 point

OR

ROUTE B)
'No, as we do not have shareholder voting rights in any of our investments' selected in column 'Exercise voting rights as a shareholder on environmental issues' – 0/0 points

Management criteria

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

ROUTE A)
'Yes' selected in column 'Exercise voting rights as a shareholder on environmental issues' - 0.5/0.5 points

OR

ROUTE B)
'No, as we do not have shareholder voting rights in any of our investments' selected in column 'Exercise voting rights as a shareholder on environmental issues' - 0/0 points

OR

ROUTE C)
EITHER 'Yes' or 'No, as we do not have shareholder voting rights in any of our investments' not selected in column 'Exercise voting rights as a shareholder on environmental issues' - 0/2.5 points

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
2	2	0 or 1	0 or 1	0 or 0.5	0 or 0.5 or 2.5	0	0

(5.15.1) - Provide details of your shareholder voting record on environmental issues.

Theme	Sector that scoring criteria apply to
F	FS

5.15.1 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issues covered in shareholder voting':

Points will be awarded per completed cell in proportion to the number of rows disclosed.

A maximum of 6 points is available for this question.

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issues covered in shareholder voting" in any row – 0/0 points

---

Awareness criteria

The following conditions must be met to be eligible for Awareness points:
Forests' selected in column 'Environmental issues covered in shareholder voting' in at least one row.

For rows where 'Forests' is selected in column 'Environmental issues covered in shareholder voting':

Points will be awarded per completed row in proportion to the number of rows disclosed.

A maximum of 2 points is available for this question.

Management criteria

The following conditions must be met to be eligible for Management points:
'Forests' selected in column 'Environmental issues covered in shareholder voting' in at least one row AND
Full Awareness points awarded.

For rows where 'Forests' is selected in column 'Environmental issues covered in shareholder voting':

i) 'Exercise voting rights directly' selected in column 'Method used to exercise your voting rights as a shareholder' - 1 point

OR

'Exercise voting rights through an external service provider' selected in column 'Method used to exercise your voting rights as a shareholder' AND
Both 'Vote tracking' AND 'Publish requirements of external service providers in relation to environmental issues' selected in column 'How do you ensure your shareholder voting rights are exercised in line with your overall strategy or transition plan?' - 1 point

ii) 'Alignment with the goals of the Kunming- Montreal Global Biodiversity Framework' selected in column 'Global environmental commitment' - 1 point

One row scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0 or 6	0 or 6	2	2	2	2	0	0

Module 6 – Environmental Performance – Consolidation Approach

Consolidation Approach

(6.1) - Provide details on your chosen consolidation approach for the calculation of environmental performance data

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

6.1 - Scoring criteria

Disclosure criteria

For 'Forests' row:

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3 points is available for this question.

Awareness criteria

For 'Forests' row:

All columns completed – 1 point

Management criteria

Not scored.

Leadership criteria

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

The same option selected (excluding 'Other, please specify') in column 'Consolidation approach' in all of the following rows – 1 point
- 'Climate change'
- 'Forests'
- 'Water'

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	1	1	0	0	1	1

Module 8 – Environmental Performance - Forests

Current state metrics

(8.1) - Are there any exclusions from your disclosure of forests data?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

8.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

Any option selected in column 'Exclusion from disclosure' – 1 point

Awareness criteria

Not scored.

Management criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

 ROUTE A)
'No' selected in column 'Exclusion from disclosure' – 1 point

OR

ROUTE B)
'Yes' selected in column 'Exclusion from disclosure' – 0/0 points

OR

ROUTE C)
Column 'Exclusion from disclosure' not completed - 0/2.5 points

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
1	1	0	0	1 or 0	1 or 0 or 2.5	0	0

(8.1.1) - Provide details of these exclusions.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

8.1.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 8 points is available for this question.

Awareness criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

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

Any option selected excluding 'Data is not available' in column 'Reason for exclusion' – 1 point

A maximum of 1 point is available for this question.

Management criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

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

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

ROUTE A)
Any option selected excluding 'Recent acquisition or merger' in column 'Reason for exclusion'.

'Yes, we are providing the volume excluded' selected in column 'Indicate if you are providing the commodity volume that is being excluded from your disclosure of forests-related data' AND figure greater than 0 provided in column 'Volume excluded (metric tons)' - 1 point

OR

ROUTE B)
'Recent acquisition or merger' selected in column 'Reason for exclusion'.

Date in column 'Completion date of acquisition or merger' is no earlier than one year before the date in column 'End date of reporting year' in question 1.4 AND 'Yes' selected in column 'Data from the merger/acquisition will be incorporated in the next reporting year' – 1 point

A maximum of 1 point is available for this question.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
8	8	1	1	1	1	0	0

(8.2) - Provide a breakdown of your total commodity volumes, that is being disclosed on and the split according to including production and/or sourced volumes

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

8.2 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 4 points is available for this question.

Awareness criteria

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

i) Figure greater than 0 provided in column 'Disclosure volume (metric tons)' – 2 points

ii) 'Produced and sourced' selected in column 'Produced and/or sourced' in question 1.22 AND both 'Produced' and 'Sourced' selected in column 'Volume type' AND figure greater than 0 provided in column 'Produced volume (metric tons)' AND figure greater than 0 provided column 'Sourced volume (metric tons)'
OR
'Produced' selected in column 'Produced and/or sourced' in question 1.22 AND 'Produced' selected in column 'Volume type' AND figure greater than 0 provided in column 'Produced volume (metric tons)'
OR
'Sourced' selected in column 'Produced and/or sourced' in question 1.22 AND 'Sourced'

selected in column 'Volume type' AND figure greater than 0 provided in column 'Sourced volume (metric tons)' – 1 point

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
4	4	3	3	0	0	0	0

(8.2.1) - Does your sourced commodity volume include soy embedded in animal products?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

8.2.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 6 points is available for this question.

Awareness criteria

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

ROUTE A)

'Some or all of our embedded soy volume is included...' selected in column 'Disclosure of embedded soy'.

Figure greater than 0 provided in column 'Embedded soy disclosure volume (metric tons)'
AND
Figure provided in column 'Embedded soy disclosure volume (metric tons)' is greater than or equal to figure provided in column 'Sourced volume (metric tons)' in question 8.2 - 2 points

OR

ROUTE B)
'All of our embedded soy volume is excluded...' selected in column 'Disclosure of embedded soy'.

'Yes' selected in column 'Exclusion from disclosure' in question 8.1 AND
'Embedded soy' selected in column 'Reason for exclusion' AND figure greater than 0 provided in column 'Volume excluded (metric tons)' in any 'Soy' row in question 8.1.1 - 2 points

---

Management criteria

Not scored.

Leadership criteria

Some or all of our embedded soy volume is included...' selected in column 'Disclosure of embedded soy' AND full Awareness points awarded – 1 point

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Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
6	6	2	2	0	0	1	1

Own land usage and location (production volumes)

(8.3) - Provide details on the land you own, manage and/or control that is used to produce your disclosed commodities.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

8.3 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

Points will be awarded per completed cell in proportion to the number of rows disclosed (excluding column 'Attach a list of production facility names and locations (optional)'). Partially completed rows will not receive full points.

A maximum of 9 points is available for this question.

Awareness criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

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

i) Any option selected excluding 'Unknown' in column 'Country/area' – 0.5 points

ii) 'States/equivalent jurisdictions' selected in column 'First-level of administrative division' – 1 point

iii) Figure greater than 0 provided in column 'Area (hectares)' – 0.5 points

A maximum of 2 points is available for this question.

Management criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

The following conditions must be met to be eligible for Management points:
Full Awareness points awarded AND
Full Awareness points awarded in question 8.2.

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

'Yes' selected in column 'Indicate if you can provide the volume produced on the land you own, manage and/or control' AND
Figure greater than 0 provided in column 'Volume produced on land you own, manage and/or control by(metric tons)' – 1 point

A maximum of 1 point is available for this question.

Leadership criteria

Full Management points awarded - 1 point

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
9	9	2	2	1	1	1	1

(8.4) - Indicate if any of the land you own, manage and/or control was not used to produce your disclosed commodities in the reporting year.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

8.4 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Any option selected – 1 point

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
1	1	0	0	0	0	0	0

(8.4.1) - Provide details on the land you own, manage and/or control that was not used to produce your disclosed commodities in the reporting year

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

8.4.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 6 points is available for this question.

Awareness criteria

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

Figure greater than 0 provided in column 'Area (hectares)' - 2 points

A maximum of 2 points is available for this question.

Management criteria

Full Awareness points awarded – 2 points

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
6	6	2	2	2	2	0	0

Commodity sourcing locations (consumption volumes)

(8.5) - Provide details on the origins of your sourced commodity volumes.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

8.5 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)
Scoring criteria

Disclosure criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

Points will be awarded per completed cell in proportion to the number of rows disclosed (excluding columns 'List of supplier production and primary processing sites: names and locations (optional)' AND 'Please explain'). Partially completed rows will not receive full points.

A maximum of 4 points is available for this question.

Awareness criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

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

i) Any option selected excluding 'Unknown origin' in column 'Country/area of origin' – 1 point

ii) 'State/equivalent jurisdictions' selected in column 'First level administrative division' – 1 point

iii) Figure greater than 0 provided in column 'Volume sourced from country/area of origin (metric tons)' - 1 point

A maximum of 3 points is available for this question.

Management criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

Full Awareness points must be awarded in question 8.2 to be eligible for Management points.

The sum of the figures provided in column 'Volume sourced from country/area of origin (metric tons)' is equal to the figure provided in column 'Sourced volume (metric tons)' in question 8.2 (up to ± 5%) – 2 points

---

Leadership criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

Full Management points awarded – 1 point

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
4	4	3	3	2	2	1	1

Biofuels

(8.6) - Does your organization produce or source palm oil derived biofuel?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

8.6 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

ROUTE A)
Any option selected - 1 point

ROUTE B)
No option selected - 0/4.5 points

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
1 or 4.5	1	0	0	0	0	0	0

(8.6.1) - Provide details of how your organization produces or sources palm oil derived biofuel.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

8.6.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 3.5 points is available for this question.

Awareness criteria

Not scored.

Management criteria

Not scored.

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3.5	3.5	0	0	0	0	0	0

Commodity specific targets

(8.7) - Does your organization have a no-deforestation and/or no-conversion target, or any other targets for sustainable production/ sourcing consumption of your disclosed commodities, that was active during the reporting year?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

8.7 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 6 points is available for this question.

Awareness criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

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

Either 'Yes, we have a no-deforestation target' OR 'Yes, we have a no-conversion target' selected in column 'Active no-deforestation or no-conversion target' – 2 points

OR

'No, but we plan to have a no-deforestation or no-conversion target in the next two years' selected in column 'Active no-deforestation or no-conversion target' AND
'Yes, we have other targets related to this commodity' selected in column 'Other active targets related to this commodity, including any which contribute to your no-deforestation or no-conversion target' – 1 point

OR

'No, but we plan to have a no-deforestation or no-conversion target in the next two years' selected in column 'Active no-deforestation or no-conversion target' AND
Either 'No, but we plan to have other targets related to this commodity in the next two years' OR 'No, and we do not plan to have other targets related to this commodity in the next two years' selected in column 'Other active targets related to this commodity, including any which contribute to your no-deforestation or no-conversion target' – 0.5 points

---

Management criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

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

Either 'Yes, we have a no-deforestation target' OR 'Yes, we have a no-conversion target' selected in column 'Active no-deforestation or no-conversion target' AND 'Yes, we have other targets related to this commodity' selected in column 'Other active targets related to this commodity, including any which contribute to your no-deforestation or no-conversion target' – 1 point

---

Leadership criteria

Not scored.

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
6	6	2	2	1	1	0	0

(8.7.1) - Provide details on your commodity-specific no-deforestation or no-conversion targets that were active during the reporting year.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

8.7.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)
Scoring criteria

Disclosure criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

 A maximum of 6 points is available for this question.

Awareness criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

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

i) Any option selected excluding the following in column 'Cutoff date' - 1 point
- '2021'
- '2022'
- '2023'

- 'No cutoff date'

ii) Any option selected excluding 'No target date' in column 'Target date for achieving no-deforestation or no-conversion' – 1 point

 A maximum of 2 points is available for this question.

Management criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

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

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

Any option selected excluding both 'In line with organizational commitments, but sector - or region-wide cutoff date is available' AND 'Other, please specify' in column 'Rationale for selecting cutoff date' - 2 points

 A maximum of 2 points is available for this question.

Leadership criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

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

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

ROUTE A)
'Sourced' selected in column 'Volume type' in question 8.2 AND 'Organization-wide (including suppliers)' selected in column 'No-deforestation or no-conversion target coverage' in question 8.7.

Any option selected excluding the following in column 'Target date for achieving no-deforestation or no-conversion' – 3 points
- '2026-2030'
- '>2030'

- 'No target date'

OR

ROUTE B)
'Sourced' not selected in column 'Volume type' of 8.2 AND either 'Organization-wide (including suppliers)' OR 'Organization-wide (direct operations only)' selected in column 'No-deforestation or no-conversion target coverage' in question 8.7.

Any option selected excluding the following in column 'Target date for achieving no-deforestation or no-conversion' – 3 points
- '2026-2030'
- '>2030'
- 'No target date'

A maximum of 3 points is available for this question.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
6	6	2	2	2	2	3	3

(8.7.2) - Provide details of other commodity-specific targets, and progress made against those targets.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

8.7.2 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)
Scoring criteria

Disclosure criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

Points will be awarded per completed cell in proportion to the number of cells displayed (excluding column '% of target achieved relative to base year [auto-calculated]').

A maximum of 9 points is available for this question.

One row scored.

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

The following conditions must be met to be eligible for Awareness points:
Full Disclosure points awarded AND
Date in column 'Date target was set' is before or the same as the date in column 'End date of reporting year' in question 1.4 AND before date in column 'End date of target' AND
Date in column 'End date of base year' is before or the same as the date in column 'End date of reporting year' in question 1.4 AND before date in column 'End date of target' AND
Date in column 'End date of target' is no earlier than one year before the date in column 'End date of reporting year' in question 1.4 AND
Any option excluding 'Other target metric, please specify' selected in column 'Category of target & Quantitative metric' AND
If any '% of…' option selected in column 'Category of target & Quantitative metric' then a figure between 0.01-100 is provided in columns 'Base year figure', 'Target year figure' AND 'Reporting year figure'.

ROUTE A)
Any option selected excluding 'Achieved and maintained' in column 'Target status of reporting year'.

i) Either 'Yes, this target contributes to our no-deforestation target' OR 'Yes, this target contributes to our no-conversion target' selected in column 'Target contributes to no-deforestation or no-conversion target reported in 8.7' – 1 point

OR

ROUTE B)
'Achieved and maintained' selected in column 'Target status of reporting year' AND
Date in column 'End date of base year' is no earlier than one year before the date in column 'End date of reporting year' in question 1.4 AND no earlier than one year before the date in column 'End date of target'.

i) Either 'Yes, this target contributes to our no-deforestation target' OR 'Yes, this target contributes to our no-conversion target' selected in column 'Target contributes to no-deforestation or no-conversion target reported in 8.7' – 1 point

One row scored.

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

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

ROUTE A)
Any of the following selected in column 'Target status in reporting year'
- 'New'
- 'Underway'
- 'Achieved'
- 'Revised'

AND

Date in column 'End date of target' is after the date in column 'End date of reporting year' in question 1.4 OR
Date in column 'End date of target' is before or the same as the date in column 'End date of reporting year' in question 1.4 AND column '% of target achieved relative to base year [auto-calculated]' is completed with a figure equal to or greater than 100.

i) Any of the following selected in column 'Global environmental treaties/ initiatives/ frameworks aligned with or supported by this target' – 1 point
- 'Kunming-Montreal Global Biodiversity Framework'
- 'Paris Agreement'
- 'Sustainable Development Goals'
- 'Planetary Boundaries'

OR

ROUTE B)
'Achieved and Maintained' selected in column 'Target status in reporting year' AND
The figure provided in column 'Base year figure' is equal to the figures provided in columns 'Target year figure' AND 'Reporting year figure' AND
A figure of '100' provided in column '% of disclosure volume determined as DF/DCF in the reporting year' in question 8.9

i) Any of the following selected in column 'Global environmental treaties/ initiatives/

frameworks aligned with or supported by this target' - 1 point
- 'Kunming-Montreal Global Biodiversity Framework'
- 'Paris Agreement'
- 'Sustainable Development Goals'
- 'Planetary Boundaries'

One row scored.

Leadership criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

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

ROUTE A)
Any of the following selected in column 'Target status in reporting year'
- 'New'
- 'Underway'
- 'Achieved'
- 'Revised'
AND

Column 'End date of target' is completed with a date of '31/12/2025' or earlier AND

The following formula is met – 2 points
'% of target achieved relative to base year [auto-calculated]' >= ((year in column 'End date of reporting year' of question 1.4 – year in column 'End date of base year')/(year in column 'End date of target' – year in column 'End date of base year'))*100

OR

ROUTE B)
'Achieved and Maintained' selected in column 'Target status in reporting year' – 2 points

One row scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator

9	9	1	1	1	1	2	2

Traceability

(8.8) - Do you have a traceability system in place to determine the origins and compliance status of your sourced commodity volumes?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

8.8 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)
Scoring criteria

Disclosure criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

ROUTE A)
Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3 points is available for this question.

ROUTE B)
Column 'Traceability system' not completed - 0/8 points

Awareness criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

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

ROUTE A)
'Yes' selected in column 'Traceability system' – 2/2 points

OR

ROUTE B)

'No, but we do plan to establish one within the next two years' selected in column 'Traceability system" – 0.5/4 points

OR

ROUTE C)
'No, and we do not plan to establish one within the next two years' selected in column 'Traceability system' or column not completed - 0/4 points

---

Management criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

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

ROUTE A)
Sum of figures provided in columns '% of sourced volume traceable to production unit' and '% of sourced volume traceable to sourcing area and not to production unit' in question 8.8.1 is greater than or equal to 50%.

A description of at least one of the methods/tools selected in column 'Methods/tools used in traceability system' is provided in column 'Description of methods/tools used in traceability system' – 2 points

OR

ROUTE B)
Sum of figures provided in columns '% of sourced volume traceable to production unit' and '% of sourced volume traceable to sourcing area and not to production unit' in question 8.8.1 is less than 50%.

A description of at least one of the methods/tools selected in column 'Methods/tools used in traceability system' is provided in column 'Description of methods/tools used in traceability system' – 1 point

---

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3 or 8	0.5 or 2	2 or 4	1 or 2	2	0	0

(8.8.1) - Provide details of the level of traceability of your sourced commodity volumes.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

8.8.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)
Scoring criteria

Disclosure criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

Points will be awarded per completed cell in proportion to the number of cells displayed (excluding column '% of sourced volume reported [auto calculated]').

A maximum of 5 points is available for this question.

Awareness criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

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

Full Disclosure points awarded AND

Figures provided in the following columns add up to 100% (up to ± 5%):
- '% of sourced volume traceable to production unit',
- '% of sourced volume traceable to sourcing area and not to production unit',
- '% of sourced volume traceable to country/area of origin and not to sourcing area or

production unit'
- '% of sourced volume traceable to other point (i.e., processing facility/first importer) not in the country/area of origin'
- '% of sourced volume from unknown origin'

AND

Figure greater than 0 provided in any of the following columns:
- '% of sourced volume traceable to production unit'
- '% of sourced volume traceable to sourcing area and not to production unit'
- '% of sourced volume traceable to country/area of origin and not to sourcing area or production unit'

i) Figure less than or equal to 10% provided in column '% of sourced volume for which the origin is unknown' – 2 points

---

Management criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

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

Sum of figures provided in columns '% of sourced volume traceable to production unit' and '% of sourced volume traceable to sourcing area and not to production unit' is greater than or equal to 50% - 1 point

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Leadership criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

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

ROUTE A)
Sum of figures provided in columns '% of sourced volume traceable to production unit' and '% of sourced volume traceable to sourcing area and not to production unit' is greater than or equal to 90% - 2 points

OR

ROUTE B)

Sum of figures provided in columns '% of sourced volume traceable to production unit' and '% of sourced volume traceable to sourcing area and not to production unit' is greater than or equal to 70% - 1 point

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
5	5	2	2	1	1	1 or 2	2

Deforestation- and conversion -free (DCF) status metrics and methods to determine DCF

(8.9) - Does your organization assess the deforestation free (DF) or deforestation and conversion free (DCF) status of the volumes of your disclosed commodities? Indicate DF or DCF status since cutoff date and provide a breakdown of the methods used to assess.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

8.9 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG) Scoring criteria

Disclosure criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 6 points is available for this question.

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

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

ROUTE A)
'Yes, deforestation- and conversion-free (DCF) status assessed' selected in column 'DF/DCF status assessed for this commodity' AND
Figure greater than 0 provided in column '% of disclosure volume determined as DF/DCF in the reporting year' AND
Sum of figures provided in the following columns is equal to or greater than the figure provided in column '% of disclosure volume determined as DF/DCF in the reporting year' - 2.5 points
- '% of disclosure volume determined as DF/DCF through a third-party certification scheme providing full DF/DCF assurance'
- '% of disclosure volume determined as DF/DCF through monitoring of production unit'
- '% of disclosure volume determined as DF/DCF through monitoring of sourcing area'

OR

ROUTE B)
'Yes, deforestation-free (DF) status assessed' selected in column 'DF/DCF status assessed for this commodity' AND
Figure greater than 0 provided in column '% of disclosure volume determined as DF/DCF in the reporting year' AND
Sum of figures provided in the following columns is equal to or greater than the figure provided in column '% of disclosure volume determined as DF/DCF in the reporting year' - 2 points
- '% of disclosure volume determined as DF/DCF through a third-party certification scheme providing full DF/DCF assurance'
- '% of disclosure volume determined as DF/DCF through monitoring of production unit'
- '% of disclosure volume determined as DF/DCF through monitoring of sourcing area'

OR

ROUTE C)
'No, but we plan to do so within the next two years' selected in column 'DF/DCF status assessed for this commodity' - 0.5 points

---

Management criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

The following conditions must be met to be eligible for Management points:
At least 2 Awareness points awarded AND
Figure greater than 0 provided in column 'Disclosure volume (metric tons)' in question 8.2.

ROUTE A)
'Yes, deforestation- and conversion-free (DCF) status assessed' selected in column 'DF/DCF status assessed for this commodity' AND
'Yes, we have a no-conversion target' selected in column 'Active no-deforestation or no-conversion target' in question 8.7 AND
'No-conversion' selected in column 'No-deforestation or no-conversion target' in any row in question 8.7.1 AND
Full Awareness points awarded in question 8.7.1 – 1 point

OR

ROUTE B)
'Yes, deforestation-free (DF) status assessed' selected in column 'DF/DCF status assessed for this commodity' AND
Either 'Yes, we have a no-conversion target' OR 'Yes, we have a no-deforestation target' selected in column 'Active no-deforestation or no-conversion target' in question 8.7 AND
Full Awareness points awarded in question 8.7.1 – 0.5 points

Leadership criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

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

<Please note: The applicable route in this scoring level is determined by summing the percentages determined as DCF through each of the three specified methods, but only where full Management points are awarded in the applicable follow-up question (8.9.1 for third-party certification, 8.9.3 for monitoring of production unit, and 8.9.4 for monitoring of sourcing area). As an example: An organization reports 80% of their disclosure volume determined as DCF in the reporting year, of which 50% is determined as DCF through third-party certification, and 50% through monitoring of the sourcing area. If full Management points were awarded for both questions 8.9.1 and 8.9.4, then route A would apply (50% + 50% > 80%). If full Management points were only awarded for one of 8.9.1 or 8.9.4, then route B would apply (50% < 80%). Note also that organizations are not required to report

percentages greater than 0 for all three methods to achieve points in this question.>

ROUTE A)
If the sum of the percentages provided for DCF methods where full Management points are awarded (in questions 8.9.1, 8.9.3 and 8.9.4) is equal to or greater than the percentage provided in column '% of disclosure volume determined as DF/DCF in the reporting year', then points are awarded according to the following formula:

(% DCF in the reporting year / 100) * 2

OR

ROUTE B)
If the sum of the percentages provided for DCF methods where full Management points are awarded (in questions 8.9.1, 8.9.3 and 8.9.4) is less than the percentage provided in column '% of disclosure volume determined as DF/DCF in the reporting year', then points are awarded according to the following formula:

((% DCF through a third-party certification scheme * M points awarded in 8.9.1) + (% DCF through monitoring of production unit * M points awarded in 8.9.3) + (% DCF through monitoring of sourcing area * M points awarded in 8.9.4)) / 100

<As an example for route B, if the percentages determined as DCF through third-party certification/monitoring of the production unit/monitoring of the sourcing area are 20/30/50%, respectively; and full Management points were awarded for 8.9.1 and 8.9.3 but not 8.9.4: ((20 * 2) + (30 * 2) + (50 * 0)) / 100 = (40 + 60 + 0) / 100 = 1 point awarded.>

A maximum of 2 points is available for this question.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
6	6	2.5	2.5	1	1	2	2

(8.9.1) - Provide details of third-party certification schemes used to determine the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of volumes, since specified cut-off date.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/

8.9.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG) Scoring criteria

Disclosure criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

Points will be awarded per completed cell in proportion to the number of rows disclosed (excluding column 'Certification documentation'). Partially completed rows will not receive full points.

A maximum of 2 points is available for this question.

Awareness criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

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

i) Any option selected excluding both 'Other forest management/producer certification, please specify' AND 'Other chain-of-custody certification, please specify' in column 'Third-party certification scheme providing full DF/DCF assurance' – 1 point

ii) Figure greater than 0 provided in column '% of disclosure volume determined as DF/DCF through certification scheme providing full DF/DCF assurance' – 1 point

A maximum of 2 points is available for this question.

Management criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

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

Sum of figures provided in column '% of disclosure volume determined as DF/DCF through certification scheme providing full DF/DCF assurance' in all rows is greater than or equal to

the figure provided in column '% of disclosure volume determined as DF/DCF through physical certification' in question 8.9 (up to ± 5%) – 2 points

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Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
2	2	2	2	2	2	0	0

(8.9.2) - Provide details of production unit monitoring used to determine deforestation free (DF) or deforestation and conversion free (DCF) status of volumes since specified cut-off date.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

8.9.2 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

Points will be awarded per completed cell in proportion to the number of rows disclosed (excluding column 'Certification documentation'). Partially completed rows will not receive full points.

A maximum of 3 points is available for this question.

Awareness criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

All rows completed - 1 point

Management criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

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

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

'Production unit monitoring' selected in column 'Additional control methods in place to determine DF/DCF status of volumes certified through scheme not providing DF/DCF assurance' AND figure greater than 0 provided in column '% of disclosure volume determined as DF/DCF through monitoring of production unit' in question 8.9 - 0.5 points

OR

'Sourcing area monitoring' selected in column 'Additional control methods in place to determine DF/DCF status of volumes certified through scheme not providing DF/DCF assurance' AND figure greater than 0 provided in column '% of disclosure volume determined as DF/DCF through monitoring of sourcing area' in question 8.9 - 0.5 points

OR

'Third-party certification providing full DF/DCF assurance' selected in column 'Additional control methods in place to determine DF/DCF status of volumes certified through scheme not providing DF/DCF assurance' AND figure greater than 0 provided in column '% of disclosure volume determined as DF/DCF through a third-party certification scheme providing full DF/DCF assurance' in question 8.9 – 0.5 points

A maximum of 0.5 points is available for this question.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	1	1	0.5	0.5	0	0

(8.9.3) - Provide details of how your organization determines sourcing areas of DF/DCF volumes to be deforestation/conversion free since a specified cutoff date, and how these areas are monitored.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

8.9.3 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)
Scoring criteria

Disclosure criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

Points will be awarded per completed cell in proportion to the number of cells displayed (excluding columns '% of disclosure volume determined as DCF through monitoring of production unit' AND 'Attachment of verification (optional)').

A maximum of 6 points is available for this question.

Awareness criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

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

Any option selected excluding 'Other, please specify' in column 'Production unit monitoring approach' - 2 points

Management criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

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

'Yes' selected in column 'DF/DCF status verified' AND
Figure greater than 0 provided in column '% of your disclosure volume that is both determined as DF/DCF through monitoring of production unit and is verified as DF/DCF' AND
An explanation of the methods used for verifying volumes as deforestation- and/or conversion-free is provided in column 'Explain the process of verifying DF/DCF status' – 2 points

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
6	6	2	2	2	2	0	0

Status and progress towards Deforestation and Conversion Free (DCF) volumes

(8.9.4) - Provide details of the sourcing area monitoring used to determine deforestation-free (DF) or deforestation- and conversion-free (DCF) status of volumes since specified cutoff date.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG

8.9.4 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG) Scoring criteria

Disclosure criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

Points will be awarded per completed cell in proportion to the number of cells displayed (excluding columns '% of disclosure volume determined as DF/DCF through monitoring of deforestation and conversion within the sourcing area', 'Attachment of verification (optional)', AND 'Attachment indicating risk classification for each sourcing area (optional)').

A maximum of 8 points is available for this question.

Awareness criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

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

Any option selected excluding 'Other, please specify' in column 'Monitoring approach used for determining that sourcing areas have no or negligible risk of deforestation or conversion' – 2 points

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Management criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

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

A description of at least one of the approaches selected in column 'Monitoring approach used...' including the frequency of assessment is provided in column 'Description of approach, including frequency of assessment'
AND
 'Yes' selected in column 'DF/DCF status is verified' AND
Figure greater than 0 provided in column '% of your disclosure volume that is both determined as DF/DCF through sourcing area monitoring and is verified as DF/DCF' AND
An explanation of the methods used for verifying volumes as deforestation- and/or conversion-free is provided in column 'Explain the process of verifying DF/DCF status' – 2 points

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
8	8	2	2	2	2	0	0

(8.10) - Indicate whether you have assessed monitored or estimated the deforestation or and conversion footprint of other natural ecosystems for your disclosed commodities over the past 5 years, or since a specified cutoff date, and provide details.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

8.10 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG) Scoring criteria

Disclosure criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3 points is available for this question.

Awareness criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

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

ROUTE A)
'Yes' selected in column 'Monitoring or estimating your deforestation and conversion footprint' – 1 point

OR

ROUTE B)
'No, but we plan to monitor or estimate our deforestation and conversion footprint in the next two years' selected in column 'Monitoring or estimating your deforestation and conversion footprint' – 0.5 points

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Management criteria

No, but we plan to monitor or estimate our deforestation and conversion footprint in the next two years'
OR
'No, and we do not plan to monitor or estimate our deforestation and conversion footprint in the next two years' selected in column 'Monitoring or estimating your deforestation and conversion footprint'- 0/3 points

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Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	1	1	0	0 or 3	0	0

(8.10.1) - Provide details on the monitoring or estimating of your deforestation and conversion footprint.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

8.10.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria
Disclosure criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 5 points is available for this question.

Awareness criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

'Produced' selected and 'Sourced' not selected in column 'Volume type' in question 8.2 AND 'We monitor the deforestation and conversion footprint on the land we own, manage or control' selected in column 'Monitoring and estimating your deforestation and conversion footprint' in any row – 1 point

OR

'Sourced' selected and 'Produced' not selected in column 'Volume type' in question 8.2 AND Either 'We monitor the deforestation and conversion footprint in our value chain' OR 'We estimate the deforestation and conversion footprint based on sourcing area' selected in column 'Monitoring and estimating your deforestation and conversion footprint' in any row – 1 point

OR

Both 'Produced' AND 'Sourced' selected in column 'Volume type' in question 8.2 AND 'We monitor the deforestation and conversion footprint on the land we own, manage or control' selected in column 'Monitoring and estimating your deforestation and conversion footprint' in any row AND
Either 'We monitor the deforestation and conversion footprint in our value chain' OR 'We estimate the deforestation and conversion footprint based on sourcing area' selected in column 'Monitoring and estimating your deforestation and conversion footprint' in any row – 1 point

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Management criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

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

Points will be awarded per completed row as follows:

'Since a specified cutoff date' selected in column 'Reporting of deforestation and conversion footprint' AND
A year of 2020 or earlier is provided in column 'Year of Cutoff date' - 2 points

OR

'During the last 5 years' selected in column 'Reporting of deforestation and conversion footprint' - 2 points

A maximum of 2 points is available for this question.

Leadership criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

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

ROUTE A)
'We monitor the deforestation and conversion footprint on the land we own, manage or control' selected in column 'Monitoring and estimating your deforestation and conversion footprint' in any row.

i) Figures provided in column '% of disclosure volume monitored or estimated' add up to 100% (up to ± 5%) – 0.5 points

ii) Figure of 0 provided in all of the following columns (where applicable) in all rows where 'We monitor the deforestation and conversion footprint on the land we own, manage or control' selected in column 'Monitoring and estimating your deforestation and conversion footprint' – 0.5 points
- 'Known or estimated deforestation and conversion footprint in the reporting period (hectares)'
- 'Known or estimated deforestation and conversion footprint since the specified cutoff date (hectares)'
- 'Known or estimated deforestation and conversion footprint during the last five years (hectares)'
- 'Known or estimated deforestation and conversion footprint since other specified point (hectares)'

OR

ROUTE B)
'We monitor the deforestation and conversion footprint on the land we own, manage or control' not selected in column 'Monitoring and estimating your deforestation and conversion footprint' in any row.

i) Figures provided in column '% of disclosure volume monitored or estimated' add up to 100% (up to ± 5%) − 1 point

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
5	5	1	1	2	2	1	1

(8.11) - For volumes not determined as DCF, provide details of actions taken in the reporting year towards assessing DCF status.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

8.11 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG) Scoring criteria

Disclosure criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 1 point is available for this question.

Awareness criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

ROUTE A)

'Yes' selected in column 'Actions taken to increase production or sourcing of DCF volumes' –
2 points

OR

ROUTE B)
'No, but we plan to within the next two years' selected in column 'Actions taken to increase
production or sourcing of DCF volumes' – 1 point

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
1	1	1 or 2	2	0	0	0	0

**(8.11.1) - Provide details of actions taken in the reporting year to assess and increase
production/sourcing of deforestation- and conversion-free (DCF) volumes.**

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

**8.11.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)
Scoring criteria**

Disclosure criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

Points will be awarded per completed cell in proportion to the number of rows disclosed.

Partially completed rows will not receive full points.

A maximum of 5 points is available for this question.

Awareness criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

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

Figure greater than 0 provided in column '% of disclosure volume covered by this action' – 1 point

A maximum of 1 point is available for this question.

Management criteria

Not scored.

Leadership criteria

SCORED SEPARATELY FOR EACH DISCLOSED COMMODITY

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

'Engaging and working collaboratively in landscape/jurisdictional initiatives' selected in column 'Action type' AND
'Yes, we engage in landscape/jurisdictional activities' selected in column 'Engagement in landscape/jurisdictional initiatives' in question 8.15 AND
'Yes, we do produce/source from this landscape/jurisdiction, and we are able/willing to disclose volume data' selected in column 'Does any of your produced and/or sourced commodity volume originate from this landscape/jurisdiction...' in question 8.15.3 AND
The relevant commodity is selected in column 'Commodity' in question 8.15.3 - 1 point

OR

'Working with non-compliant suppliers' selected in column 'Action type' AND

'Yes' selected in column 'Engaging with this stakeholder on environmental issues' AND
'Forests' selected in column 'Environmental issues covered' in row 'Suppliers' in question 5.11 AND
'Yes, environmental requirements related to this environmental issue are included in our supplier contracts' selected in column 'Suppliers have to meet specific environmental requirements...' in row 'Forests' in question 5.11.5 AND
'No deforestation or conversion of other natural ecosystems' selected in column 'Environmental requirement' AND any option selected excluding both 'None' and 'Unknown' selected in column '% of non-compliant suppliers engaged' in any 'Forests' row in question 5.11.6 - 1 point

OR

'Working with non-compliant suppliers' selected in column 'Action type' AND
'Yes' selected in column 'Engaging with this stakeholder on environmental issues' AND
'Forests' selected in column 'Environmental issues covered' in row 'Suppliers' in question 5.11 AND
The relevant commodity is selected in column 'Commodity' AND any option excluding the following selected in column 'Type of engagement' in any 'Forests' row in question 5.11.7 - 1 point
- 'Collect environmental risk and opportunity information at least annually from suppliers'
- 'Collect targets information at least annually from suppliers'
- 'Other information collection activity, please specify'

OR

'Working with smallholders' selected in column 'Action type' AND
'Yes' selected in column 'Engaging with this stakeholder on environmental issues' AND
'Forests' selected in column 'Environmental issues covered' in row 'Smallholders' in question 5.11 AND
The relevant commodity is selected in column 'Commodity' in any row in question 5.11.8 - 1 point

One row scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
5	5	1	1	0	0	1	1

Certified commodity volumes sold

(8.12) - Can you indicate the percentage of certified volume sold to each requesting CDP supply chain member, for each of your disclosed commodities?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

8.12 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Not scored.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0	0	0	0	0	0	0	0

(8.12.1) - For each of your requesting CDP supply chain members, indicate the percentage of certified volume   sold per for your disclosed commodities.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

8.12.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Not scored.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0	0	0	0	0	0	0	0

Emissions

(8.13) - For your disclosed commodities, do you estimate the GHG emission reductions and/or removals from land use and land use change that have occurred in your direct operations and/or value chain?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG

8.13 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG) Scoring criteria

Disclosure criteria

Not scored.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0	0	0	0	0	0	0	0

(8.13.1) - For your disclosed commodity(ies), provide details on the actions implemented in your direct operations and/or supply chain that have resulted in a reduction of GHG emissions and/or enhancement in removals.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

8.13.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG) Scoring criteria

Disclosure criteria

Not scored.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0	0	0	0	0	0	0	0

Legal compliance

(8.14) - Indicate if you assess your own compliance and/or the compliance of your suppliers with forest regulations and/or mandatory standards.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

8.14 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG) Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 5 points is available for this question.

Awareness criteria

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

Any of the following selected in column 'Assess legal compliance with forest regulations' - 1 point
- 'Yes, from suppliers'
- 'Yes, from owned, managed and/or controlled land'
- 'Yes, from both suppliers and owned/managed/controlled land'

Management criteria

The following conditions must be met to be eligible for Management points:
Full Awareness points awarded AND
Full Awareness points awarded in question 8.2.

ROUTE A)
'Brazil' selected in column 'Country/area' in any row in question 8.3 OR
'Brazil' selected in column 'Country/area' in any row in question 8.4.1 OR
'Brazil' selected in column 'Country/area of origin' in any row in question 8.5.

i) Two or more options selected in column 'Aspects of legislation considered' – 0.75 points

ii) 'Yes' selected in 'Indicate if you collect data regarding compliance with the Brazilian Forest Code' – 0.25 points

OR

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ROUTE B)
'Brazil' not selected in column 'Country/area' in any row in question 8.3 AND
'Brazil' not selected in column 'Country/area' in any row in question 8.4.1 AND
'Brazil' not selected in column 'Country/area of origin' in any row in question 8.5.

Two or more options selected in column 'Aspects of legislation considered' - 1 point

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
5	5	1	1	1	1	0	0

Landscape and Jurisdictional approaches initiatives

(8.15) - Do you engage in landscape (including jurisdictional) initiatives approaches to progress shared sustainable land use goals?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

8.15 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)
Scoring criteria
Disclosure criteria

ROUTE A)
Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3 points is available for this question.

OR

ROUTE B)
Column 'Engagement in landscape/jurisdictional initiatives' not completed - 0/11 points

---

Awareness criteria

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

ROUTE A)
'Yes, we engage in landscape/jurisdictional initiatives' selected in column 'Engagement in landscape/jurisdictional initiatives' – 2/2 points

OR

ROUTE B)
'No, we do not engage in landscape/jurisdictional initiatives, but we plan to in the next two years' selected in column 'Engagement in landscape/jurisdictional initiatives' – 1/2 points

OR

ROUTE C)
'No, we do not engage in landscape/jurisdictional initiatives, and we do not plan to within the next two years' selected in column 'Engagement in landscape/jurisdictional initiatives' – 0/2 points

OR

ROUTE D)
Column Engagement in landscape/jurisdictional initiatives' not completed - 0/4 points

---

Management criteria

ROUTE A)
'Yes, we engage in landscape/jurisdictional initiatives' selected in column 'Engagement in landscape/jurisdictional initiatives' - 0/0 points

OR

ROUTE B)

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'Yes, we engage in landscape/jurisdictional initiatives' not selected in column 'Engagement in landscape/jurisdictional initiatives' - 0/2 points

---

Leadership criteria

ROUTE A)
'Yes, we engage in landscape/jurisdictional initiatives' selected in column 'Engagement in landscape/jurisdictional initiatives' - 0/0 points

OR

ROUTE B)
'Yes, we engage in landscape/jurisdictional initiatives' not selected in column 'Engagement in landscape/jurisdictional initiatives' - 0/1 points

---

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3 or 11	2	2 or 4	0	0 or 2	0	0 or 1

(8.15.1) - Indicate the criteria you consider when prioritizing landscapes and jurisdictions for engagement in collaborative approaches to sustainable land use and provide an explanation.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

8.15.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG) Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 2 points is available for this question.

Three or more options selected excluding both 'No criteria considered' AND 'Other, please specify' in column 'Criteria for prioritizing landscapes/jurisdictions for engagement' AND Column 'Explain your process for prioritizing landscapes/jurisdictions for engagement' is completed - 1 point

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
2	2	1	1	0	0	0	0

(8.15.2) - Provide details of your engagement with landscape/jurisdictional initiatives approaches to sustainable land use during the reporting year

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

8.15.2 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of rows disclosed (excluding column 'Attach public information about the initiative (optional)'). Partially completed rows will not receive full points.

A maximum of 8 points is available for this question.

Awareness criteria

All of the following columns completed - 2 points
 - 'Name of initiative'
- 'Country/area'
- 'Name of landscape or jurisdiction area'
- 'Type of engagement'
- 'Engagement start year'
- 'Engagement end year'
- 'Landscape goals supported by engagement'
- 'Organization actions supporting initiative'
- 'Types of partners engaged in the initiative design and implementation'
- 'Description of engagement'
- 'Collective monitoring framework used to measure progress towards landscape goals and actions'

One row scored.

Management criteria

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

i) Any option selected excluding 'Other, please specify' in column 'Type of engagement' - 0.5 points

ii) Three or more options selected excluding 'Other, please specify' in column 'Landscape goals supported by engagement' AND
Three or more options selected excluding 'Other, please specify' in column 'Organization actions supporting initiative' - 0.5 points

iii) Three or more options selected in column 'Types of partners engaged in the initiative design and implementation' - 0.5 points

iv) 'Yes' selected in column 'Indicate if you can provide the size of the area covered by the initiative' AND Figure greater than 0 provided in column 'Area covered by the initiative (ha)' – 0.5 points

One row scored.

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

'Yes, progress is collectively monitored using a shared external framework, please specify' selected in column 'Collective monitoring framework used to measure progress towards landscape goals and actions' AND Please specify field is completed - 1 point

One row scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
8	8	2	2	2	2	1	1

(8.15.3) - For each of your disclosed commodities, provide details of the disclosure production/ consumption volumes from each of the landscapes/jurisdictions you engage in

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

8.15.3 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 4 points is available for this question.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
4	4	0	0	0	0	0	0

Activities

(8.16) - Do you participate in any other external activities and/or initiatives to support the implementation of your forests-related policies and commitments related to deforestation, ecosystem conversion, or human rights issues in commodity value chains?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

8.16 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

ROUTE A)
Any option selected – 1/1 point

ROUTE B)
No option selected - 0/5 points

Awareness criteria

ROUTE A)
'Yes' selected – 1/1 point

OR

ROUTE B)
'No, but plan to do so in the next two years' selected – 0.5/1 points

OR

ROUTE C)
No option selected - 0/3 points

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
1	1 or 5	1	1 or 3	0	0	0	0

(8.16.1) - Do you participate in any other external activities and/or initiatives to support the implementation of your forests-related policies and commitments related to deforestation, ecosystem conversion, or human rights issues in commodity value chains?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG

8.16.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)
Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 5 points is available for this question.

Awareness criteria

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

Any option selected excluding 'Other, please specify' in column 'Activities' – 2 points

One row scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
5	5	2	2	0	0	0	0

Ecosystem restoration projects

(8.17) - Is your organization supporting or implementing project(s) focused on ecosystem restoration and long-term protection?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

8.17 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

ROUTE A)
Any option selected - 1/1 point

OR

ROUTE B)
No option selected - 0/7 points

Awareness criteria

ROUTE A)
'Yes' selected - 1/1 point

OR

ROUTE B)
'No, but we plan to implement a project(s) within the next two years' selected - 0.5/1 points

OR

ROUTE C)
'No, and we do not plan to implement project(s) within the next two years' selected - 0/1 points

OR

ROUTE D)
No option selected - 0/3.5 points

Management criteria

ROUTE A)
'Yes' selected - 0/0 points

OR

ROUTE B)
'Yes' not selected - 0/2 points

Leadership criteria

ROUTE A)
'Yes' selected - 0/0 points

OR

ROUTE B)
'Yes' not selected - 0/1 points

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
1	1 or 7	1	1 or 3.5	0	0 or 2	0	0 or 1

(8.17.1) - Provide details on your project(s), including the extent, duration, and monitoring frequency. Please specify any measured outcome(s).

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

8.17.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 6 points is available for this question.

Awareness criteria

The following conditions must be met to be eligible for Awareness points:
At least 3 Disclosure points awarded AND
Any option selected excluding 'Other, please specify' in column 'Project type'.

i) Any option selected excluding both 'Other, please specify' AND 'No measured benefits' in column 'Expected benefits of project' - 0.5 points

ii) Any option selected in column 'Where is the project taking place in relation to your value chain?' - 0.5 points

iii) A year between 1951 and 2023 is provided in column 'Start year' - 0.5 points

iv) Any option selected excluding 'Never' in column 'Monitoring frequency' - 0.5 points

v) 'Set-aside land' selected in column 'Project type' AND Figure provided in both columns 'Latitude' AND 'Longitude'
OR
Any option selected excluding 'Set-aside land' in column 'Project type' AND column 'Country/Area' completed - 0.5 points

One row scored.

Management criteria

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

i) Any option selected excluding both 'Never' AND 'Every five years' in column 'Monitoring frequency' - 1 point

ii) Any option selected excluding 'Other, please specify' in column 'For which of your expected benefits are you monitoring progress?' - 1 point

One row scored.

Leadership criteria

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

A description of the results of the monitoring for at least one of the options selected in column 'For which of your expected benefits are you monitoring progress?' is provided in column 'Please explain' – 1 point

One row scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
6	6	2.5	2.5	2	2	1	1

Module 12 – Environmental Performance – Financial Services

Environmental impact of portfolio and emissions breakdown

(12.1) - Does your organization measure the impact of your portfolio on the environment?

Theme	Sector that scoring criteria apply to
F	FS

12.1 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)
Points will be awarded per completed cell in the following columns (if applicable) in proportion to the number of rows disclosed:
- 'We measure the impact of our portfolio on forests'
- 'Primary reason for not measuring portfolio impact on forests'
- 'Explain why your organization does not measure its portfolio impact on forests'

A maximum of 3 points is available for this question.

OR

ROUTE B)
Any option selected excluding 'Yes' in column 'Process in place covering this portfolio' in all rows in question 2.2.4 - 0/0 points

OR

ROUTE C)
All columns not completed in all rows - 0/10 points

Awareness criteria

ROUTE A)
Full 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:

'Yes' selected in column 'We measure the impact of our portfolio on forests' - 1 point

OR

'No, but we plan to in the next two years' selected in column 'We measure the impact of our portfolio on forests' - 0.5 points

A maximum of 1 point is available for this question.

OR

ROUTE B)
Any option selected excluding 'Yes' in column 'Process in place covering this portfolio' in all rows in question 2.2.4 - 0/0 points

OR

ROUTE C)
All columns not complete in all rows - 0/2 points

Management criteria

ROUTE A)
'Yes' selected in column 'We measure the impact of our portfolio on forests' - 1 point

OR

ROUTE B)
Any option selected excluding 'Yes' in column 'Process in place covering this portfolio' in all rows in question 2.2.4 - 0/0 points

OR

ROUTE C)
All columns not completed in all rows - 0/3 points

Leadership criteria

All columns not completed in all rows - 0/1 point

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	1	1 or 2	1	1 or 3	0	0

(12.1.3) - Provide details of the other metrics used to track the impact of your portfolio on the environment.

Theme	Sector that scoring criteria apply to
F	FS

12.1.3 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issue':

Points will be awarded per completed cell in proportion to the number of rows disclosed where 'Forests' is selected in column 'Environmental issue (excluding both columns '% of emissions calculated using data obtained from clients/investees' AND 'Total value of assets included in the calculation'. Partially completed rows will not receive full points

A maximum of 7 points is available for this question.

OR

ROUTE B)
For rows where 'Forests' is NOT selected in column 'Environmental issue' – 0/0 points

---

Awareness criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issue':

Points will be awarded per completed cell in proportion to the number of rows displayed (excluding both columns '% of emissions calculated using data obtained from clients/investees' AND 'Total value of assets included in the calculation'):

i) Figure greater than 0 provided in column 'Percentage of portfolio covered in relation to total portfolio value' - 1 point

A maximum of 1 point is available for this question.

OR

ROUTE B)
For rows where 'Forests' is NOT selected in column 'Environmental issue' – 0/0 points

---

Management criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issue':

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

i) An explanation as to why the metric was chosen for the portfolio type AND how it is used to track impact on forests is provided in column 'Please explain the details and assumptions used in your assessment' – 1 point

ii) Figure greater than 0 provided in column 'Percentage calculated using data obtained from clients/investees' - 1 point

OR

ROUTE B)
For rows where 'Forests' is NOT selected in column 'Environmental issue' – 0/0 points

One row scored.

Leadership criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issue':

Full Management points awarded - 1 point

OR

ROUTE B)
For rows where 'Forests' is NOT selected in column 'Environmental issue' – 0/0 points

---

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
7	7	1	1	2	2	1	1

Portfolio values

(12.4) - Does your organization provide finance or insurance to companies operating in the commodity supply chain? If so, for each commodity and portfolio, state the values of your financing and/or insurance in the reporting year.

Theme	Sector that scoring criteria apply to
F	FS

12.4 - (FS) Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of rows displayed. Partially completed rows will not receive full points.

A maximum of 4 points is available for this question.

Awareness criteria

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

ROUTE A)
For 'Lending' rows:

i) Any option selected in column 'Commodity value chain stage coverage' - 1 point

ii) A figure greater than 0 is provided in column 'Portfolio exposure (unit currency – as specified in 1.2)' - 0.5 points

iii) A figure is provided in column 'New loans advanced in reporting year (unit currency – as specified in 1.2)' - 0.5 points

OR

ROUTE B)
For 'Investing' rows:

i) Any option selected in column 'Commodity value chain stage coverage' - 1 point

ii) A figure greater than 0 is provided in column 'Portfolio exposure (unit currency – as specified in 1.2)' - 1 point

OR

ROUTE C)
For 'Insuring' rows:

i) Any option selected in column 'Commodity value chain stage coverage' - 1 point

ii) A figure greater than 0 is provided in column 'Portfolio exposure (unit currency – as specified in 1.2)' - 0.5 points

iii) A figure is provided in column 'Total premium written in reporting year (unit currency – as specified in 1.2)' - 0.5 point

OR

ROUTE D)
'No' is selected in column 'Finance or insurance provided...' - 0/0 points

A maximum of 2 points is available for this question.

Management criteria

Full Awareness points awarded - 1 point

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
nan	nan	2	2	1	1	0	0

Environmentally sustainable products/services

(12.6) - Do any of your existing products and services enable clients to mitigate and/or adapt to the effects of environmental issues?

Theme	Sector that scoring criteria apply to
F/W	FS

12.6 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)
Points will be awarded per completed cell in proportion to the number of cells displayed.

 A maximum of 3 points is available in this question.

OR

ROUTE B)
All columns not completed for all rows - 0/8 points

Awareness criteria

ROUTE A)
'Yes' selected in column 'Existing products and services...' - 1 point

OR

ROUTE B)
'No, but we plan to address this within the next two years' selected in column 'Existing products and services...' AND
Both columns 'Primary reasons for not offering products and services …' AND 'Explain why your organization does not offer products and services...' completed - 0.5 points

OR

ROUTE C)
All columns not completed for all rows - 0/3 points

Management criteria

ROUTE A)
'Yes' selected in column 'Existing products and services...' - 1 point

OR

ROUTE B)
All columns not completed in all rows - 0/4 points

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3 or 8	0.5 or 1	0.5 or 1 or 3	1	1 or 4	0	0

(12.6.1) - Provide details of your existing products and services that enable clients to mitigate and/or adapt to the effects of environmental issues, including any taxonomy or methodology used to classify the products and services.

Theme	Sector that scoring criteria apply to
F	FS

12.6.1 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issue':

Points will be awarded per completed cell in proportion to the number of rows disclosed.

A maximum of 5 points are available for this question.

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issue' – 0/0 points

Awareness criteria

The following conditions must be met to be eligible for Awareness points:
Full Disclosure points must be awarded AND
'Forests' selected in column 'Environmental issue' in at least one row.

For rows where 'Forests' is selected in column 'Environmental issues':

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

i) Any option selected in column 'Taxonomy or methodology used to identify product characteristics ' - 1 point

ii) Any of the following options selected in column 'Type of solution financed, invested in or insured' - 1 point
- 'Sustainable forest management'
- 'Ecosystem protection'

- 'Ecosystem restoration'
- 'Afforestation'
- 'Landscape and/or jurisdictional approaches'
- 'Sustainable agriculture'
- 'Nature-based solutions'
- 'Other, please specify' AND field is complete
- 'Not applicable'

A maximum of 2 points is available for this question.

Management criteria

The following conditions must be met to be eligible for Management points:
Full Awareness points must be awarded AND
'Forests' selected in column 'Environmental issue' in at least one row.

For rows where 'Forests' is selected in column 'Environmental issues':

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

i) Any option selected excluding 'Externally classified using other taxonomy or methodology, please specify' in column 'Taxonomy...' - 1 point

ii) Figure greater than 0 provided in both columns % of portfolio aligned with a taxonomy or methodology in relation to total portfolio value ' AND % of asset value aligned with a taxonomy or methodology ' AND
Any option selected in column 'Taxonomy or methodology used to identify product characteristics ' - 2 points

A maximum of 3 points is available for this question.

Leadership criteria

Not scored.

Point Allocation

Disclosure	Disclosure	Awareness	Awareness	Management	Management	Leadership	Leadership

numerator	denominator	numerator	denominator	numerator	denominator	numerator	denominator
5	5	2	2	3	3	0	0

Portfolio targets

(12.7) - Has your organization set targets for deforestation and conversion-free and/or water secure lending, investing and/or insuring?

Theme	Sector that scoring criteria apply to
F	FS

12.7 - (FS) Scoring criteria

Disclosure criteria

For the 'Forests' row:

ROUTE A)
Points will be awarded per completed cell in the 'Forests' row in proportion to the number of cells displayed.

A maximum of 2 points is available in this question.

OR

ROUTE B)
Column 'Target set' not completed in the 'Forests' row - 0/9 points

Awareness criteria

For the 'Forests' row:

ROUTE A)
'Yes, we have set deforestation- and conversion-free lending, investing and/or insuring targets' selected in column 'Target set' - 1/1 point

OR

ROUTE B)

'No, we have not set such targets, but we plan to within the next two years' selected in column 'Target set' AND column 'Explain why your organization has not set targets for deforestation-free and conversion-free and/or water secure lending, investing and/or insuring and any plans to address this in the future' is completed - 0.5/1 points

OR

ROUTE C)
Column 'Target set' not completed in the 'Forests' row - 0/2.5 points

---

Management criteria

For the 'Forests' row:

ROUTE A)
'Yes, we have set deforestation- and conversion-free lending, investing and/or insuring targets' selected in column 'Target set' - 1/1 point

OR

ROUTE B)
Column 'Target set' not completed in the 'Forests' row - 0/3 points

---

Leadership criteria

ROUTE A)
Column 'Target set' completed in the 'Forests' row - 0/0 points

OR

ROUTE B)
Column 'Target set' not completed in the 'Forests' row - 0/1 points

---

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
2	2 or 9	0.5 or 1	1 or 2.5	1	1 or 3	0	0 or 1

(12.7.1) - Provide details of your targets for deforestation-free and conversion-free and/or water secure lending, investing and/or insuring.

Theme	Sector that scoring criteria apply to
F	FS

12.7.1 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issue covered by the target':

Points will be awarded per completed cell in proportion to the number of cells displayed (excluding columns 'Total value of portfolio covered by target' AND '% of target achieved').

A maximum of 7 points is available for this question.

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issue covered by the target' in any row – 0/0 points

One row scored

Awareness criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issue covered by the target':

The following conditions must be met to be eligible for Awareness points:
Full Disclosure points awarded AND
The year in column 'End date of base year' must be before or the same as the year in column 'Date target was set' AND
The year in column 'Date target was set' must be before or the same as the year at the end of the reporting period provided in question 1.4 AND
The year in column 'Date target was set' AND the year in column 'End date of base year' must be before the year in column 'End date of target' AND
The year in column 'End date of target' is the same as or after the year at the end of the

reporting period provided in question 1.4 AND
If any '% of…' option is selected in column 'Target metric': column 'Target value' must be completed with a figure between 0.01-100.

i) Any option excluding 'Other, please specify' selected in column 'Targets set' - 1 point

ii) A figure greater than 0 is provided in column '% of portfolio covered by the target in relation to total portfolio value' – 0.5 points

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issue covered by the target' – 0/0 points

One row scored.

Management criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issue covered by the target':

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

Column '% of target achieved' is completed with a figure greater than 0 OR the year provided in column 'Date target was set' is the same as the end of the reporting period provided in question 1.4 – 2 points

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issue covered by the target' – 0/0 points

One row scored.

Leadership criteria

ROUTE A)
For rows where 'Forests' is selected in column 'Environmental issue covered by the target':

The following condition must be met to be eligible for Leadership points:
Full Management points must be awarded.

i) Column 'End date of target' is completed with a year of 2030 or earlier AND the following formula must be met:
'% of target achieved' ≥ ((year in column 'Start date' in question 1.4)+1) - 'End date of base year')*100)/('End date of target' - 'End date of base year') - 1 point

OR

ROUTE B)
'Forests' NOT selected in column 'Environmental issue covered by the target' – 0/0 points

One row scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
7	7	1.5	1.5	2	2	1	1

Module 13 – Further Information & Sign off

Verification of other environmental information

(13.1) - Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

Theme	Sector that scoring criteria apply to
CC/F/W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

13.1 - Scoring criteria

Disclosure criteria

ROUTE A)
Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3 points is available for this question.

OR

ROUTE B)

All columns not completed – 0/5 points

Awareness criteria

ROUTE A)
Full Disclosure points must be awarded to be eligible for Awareness points.

Any option selected excluding 'No, and we do not plan to obtain third-party verification/assurance of other environmental information in our CDP response within the next two years' in column 'Other environmental information included in your CDP response is verified and/or assured by a third party' – 1 point

OR

ROUTE B)
All columns not completed - 0/2 points

Management criteria

ROUTE A)
Full Awareness points must be awarded to be eligible for Management points.

'Yes' selected in column 'Other environmental information included in your CDP response is verified and/or assured by a third party' – 1 point

OR

ROUTE B)
All columns not completed - 0/1 point

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	1	1	1	1	0	0

(13.1.1) - Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG/FS

13.1.1 - Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue for which data has been verified and/or assured':

Points will be awarded per complete row in proportion to the number of rows disclosed (excluding column 'Attach verification/assurance evidence/report (optional)'). Partially completed rows will not receive full points.

A maximum of 2 points is available for this question.

OR

ROUTE B)

'Forests' NOT selected in column' in any row – 0/0 points

Awareness criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue for which data has been verified and/or assured':

Table completed – 1 point.

OR

ROUTE B)

'Forests' NOT selected in column' in any row – 0/0 points

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
2	2	1	1	0	0	0	0

Further information

(13.2) - Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.

Theme	Sector that scoring criteria apply to
CC/F/W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG/FS

13.2 - Scoring criteria

Disclosure criteria

Not scored.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

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Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0	0	0	0	0	0	0	0

Sign off

(13.3) - Provide the following information for the person that has signed off (approved) your CDP response.

Theme	Sector that scoring criteria apply to
CC/F/W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG/FS

13.3 - Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 1 point is available for this question.

Awareness criteria

Not scored.

Management criteria

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

ROUTE A)
Any of the following selected in column 'Corresponding job category' – 2 points
- 'Board Chair'
- 'Director on board'
- 'Chief Executive Officer (CEO)'
- 'Chief Financial Officer (CFO)'
- 'Chief Operating Officer (COO)'
- 'Chief Procurement Officer (CPO)'
- 'Chief Risk Officer (CRO)'

- 'Chief Sustainability Officer (CSO)'
- 'Other C-suite Officer'
- 'President'
- 'General Counsel'

OR

ROUTE B)
Any of the following selected in column 'Corresponding job category' – 1 point
- 'General Counsel'
- 'Business unit manager'
- 'Energy manager'
- 'Environmental, health and safety manager'
- 'Environment/Sustainability manager'
- 'Facilities manager'
- 'Process operation manager'
- 'Procurement manager'
- 'Public affairs manager'
- 'Risk manager'
- 'Other, please specify'

Leadership criteria

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

Any of the following options selected in column 'Corresponding job category' – 1 point
- 'Board Chair'
- 'Director on board'
- 'Chief Executive Officer (CEO)'
- 'Chief Financial Officer (CFO)'
- 'Chief Operating Officer (COO)'
- 'Chief Sustainability Officer (CSO)'
- 'President'
- 'General Counsel'

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
1	1	0	0	2	2	1	1