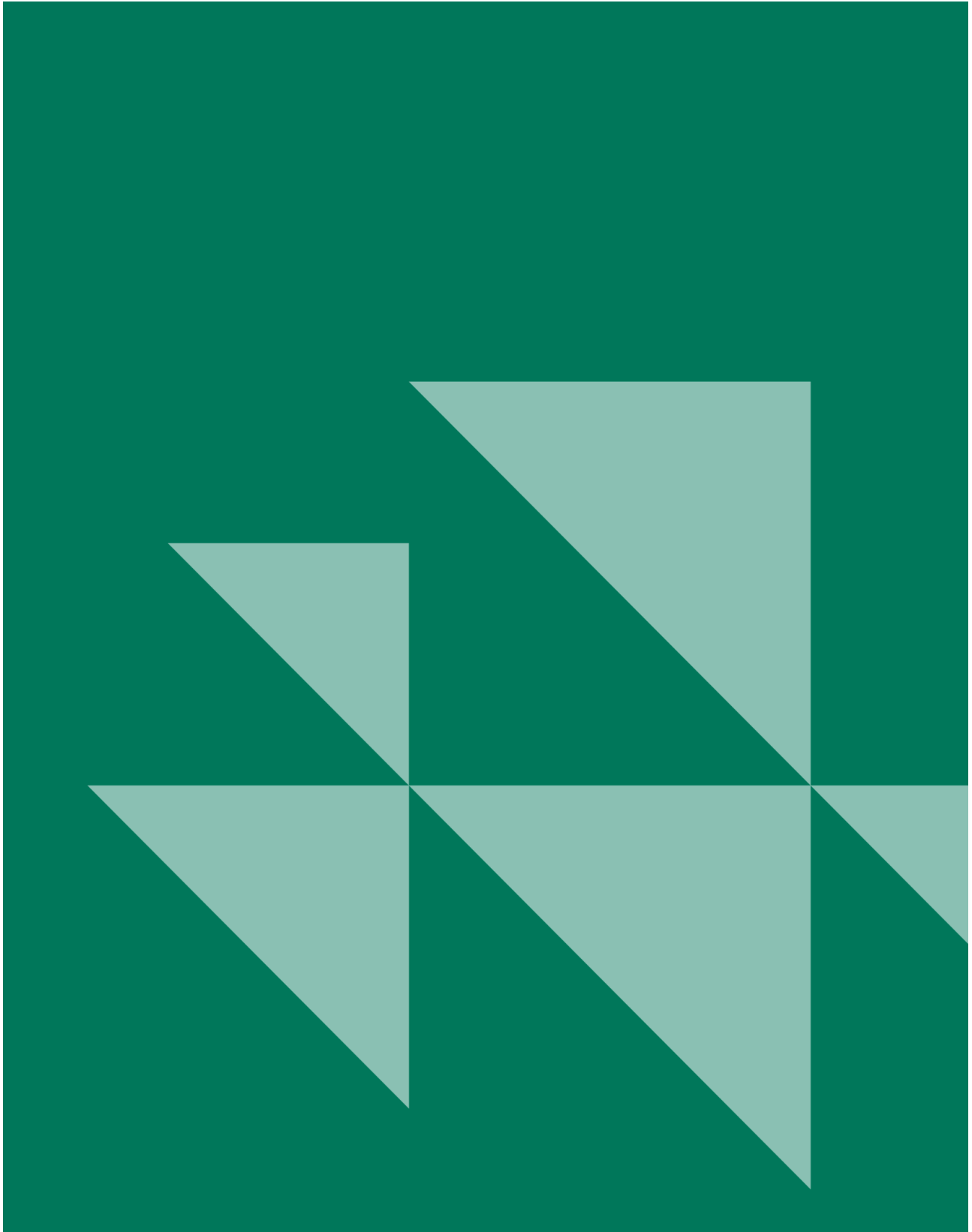


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## CDP Question Changes and Map: 2017 to 2018

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CDP Forests Questionnaire



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# 1. Introduction

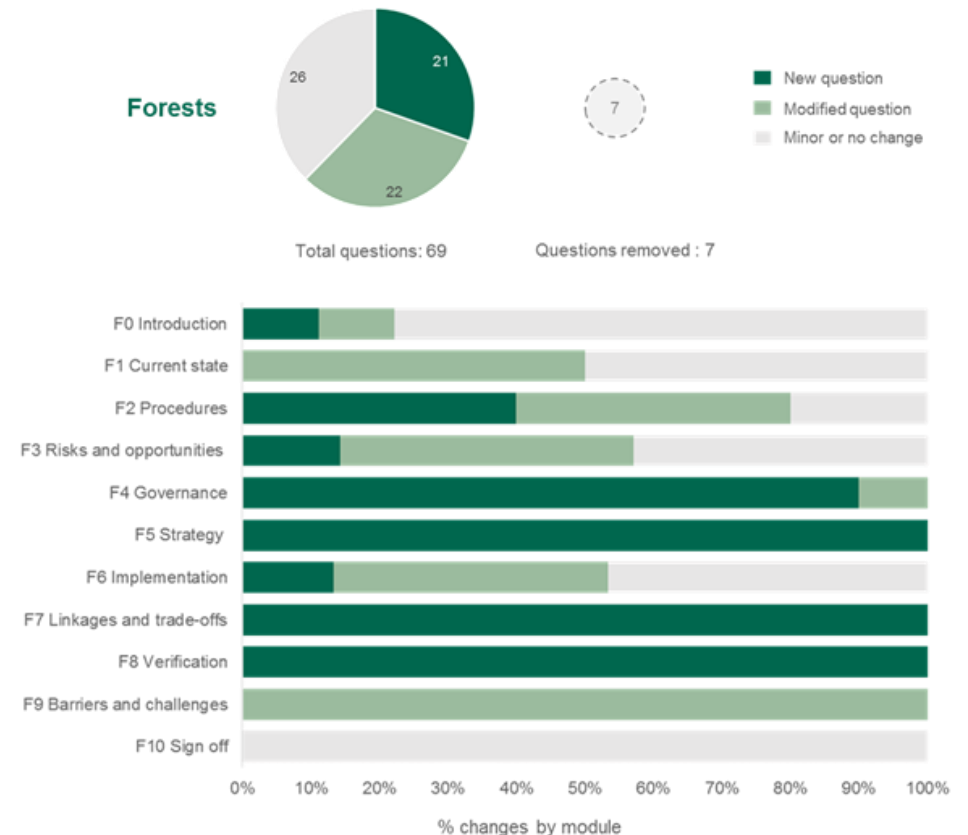
This document provides an overview of the relationship between questions in the 2017 CDP forests questionnaire and the general questions in the 2018 forests questionnaire, as well as a map of the general questions in the 2018 questionnaire. It can be used by all organizations answering the 2018 forests questionnaire, but does not include sector-specific questions. The 2018 forests questionnaire, including sector questions, can be viewed at [www.cdp.net/corporate-forests-questionnaire](http://www.cdp.net/corporate-forests-questionnaire).

- ▶ In part two, each question of the 2017 questionnaire is mapped to its 2018 counterpart, where there is one.
- ▶ Part three shows how each 2018 question relates to the 2017 version, where there was one, and provides an overview of the nature of the revisions for each question.
- ▶ The last part of this document details the structure of the 2018 questionnaire, where a question links to other areas of the questionnaire, and whether organizations completing the minimum version of the questionnaire are presented with that question.

CDP endeavors to maintain as much consistency as possible across the years. Changes to the general questions are to reflect and drive best practice, and improve both data quality and the disclosure experience. They establish a more coherent structure that aligns as much as possible with the climate change and water security questionnaires.

~**70%** of the questions in the 2018 forests questionnaire have either no change, minor changes, or some modifications from their 2017 counterparts. The remaining ~**30%** of the questions are new. Note that **10%** of the questions from the 2017 questionnaire have been removed.

In the bar graph to the right, each module in the 2018 questionnaire is broken out and the magnitude of change is highlighted.



## 2. 2017 to 2018 question changes

Indicates where to find 2017 data points in the 2018 questionnaire and the extent of the changes.

2017 Module	2017 Section	2017 Question	2018 Module no.	2018 Module	2018 Section	2018 Question	2018 Change label: Minor – Modified – No change – Removed
Introduction	Introduction	F0.1	F0	Introduction	Introduction	F0.1	Minor
Introduction	Introduction	F0.2	F0	Introduction	Introduction	F0.4	Minor
Introduction	Introduction	F0.3	F0	Introduction	Introduction	F0.6	No change
Introduction	Introduction	F0.3a	F0	Introduction	Introduction	F0.6a	Minor
Introduction	Introduction	F0.4	F0	Introduction	Introduction	F0.7	No change
Introduction	Introduction	F0.4a	F0	Introduction	Introduction	F0.7a	Minor
Introduction	Introduction	F0.5	F0	Introduction	Introduction	F0.5	Modified
Introduction	Introduction	F0.6	F0	Introduction	Introduction	F0.5	Modified
Introduction	Introduction	F0.7	F0	Introduction	Introduction	F0.2	Minor
Current State	Current State	F1.1	F1	Current state	Dependence	F1.1	Minor
Current State	Current State	F1.2	F1	Current State	Dependence	F1.2	Minor
Current State	Current State	F1.3	F1	Current State	Detrimental impacts	F1.7	Minor
Current State	Current State	F1.3a	F1	Current State	Detrimental impacts	F1.7a	Modified
Current State	Current State	F1.4					Removed
Risk Assessment	Risk assessment	F2.1	F2	Procedures	Risk identification and assessment	F2.1a	Modified
Risk Assessment	Risk assessment	F2.1a	F2	Procedures	Risk identification and assessment	F2.1a	Modified
Risk Assessment	Risk assessment	F2.1b	F2	Procedures	Risk identification and assessment	F2.1b	Modified
Risk Assessment	Risk assessment	F2.1c					Removed
Risk Assessment	Risk assessment	F2.1d					Removed
Risk Assessment	Risk assessment	F2.2	F2	Procedures	Risk identification and assessment	F2.1d	Minor
Implications	Risks	F3.1	F3	Risks and opportunities	Risks	F3.1	Modified
Implications	Risks	F3.1a	F3	Risks and opportunities	Risks	F3.1b	Modified
Implications	Risks	F3.1b	F3	Risks and opportunities	Risks	F3.1b	Modified
Implications	Risks	F3.1c	F3	Risks and opportunities	Risks	F3.1b	Modified
Implications	Risks	F3.2	F3	Risks and opportunities	Risks	F3.1c	Minor
Implications	Risks	F3.3	F3	Risks and opportunities	Risks	F3.1c	Minor
Implications	Risks	F3.4	F3	Risks and opportunities	Risks	F3.1c	Minor
Implications	Opportunities	F4.1	F3	Risks and opportunities	Opportunities	F3.2	Minor

2017 Module	2017 Section	2017 Question	2018 Module no.	2018 Module	2018 Section	2018 Question	2018 Change label: Minor – Modified – No change – Removed
Implications	Opportunities	F4.1a	F3	Risks and opportunities	Opportunities	F3.2a	Modified
Implications	Opportunities	F4.2	F3	Risks and opportunities	Opportunities	F3.2b	Minor
Implications	Opportunities	F4.3	F3	Risks and opportunities	Opportunities	F3.2b	Minor
Measuring and Monitoring	Measurement	F5.1	F1	Current State	Measurement	F1.3	Modified
Measuring and Monitoring	Measurement	F5.2	F1	Current State	Measurement	F1.5	Minor
Measuring and Monitoring	Measurement	F5.2a	F1	Current State	Measurement	F1.5a	Minor
Measuring and Monitoring	Measurement	F5.3	F1	Current State	Measurement	F1.5b	Minor
Measuring and Monitoring	Measurement	F5.4	F1	Current State	Measurement	F1.5c	Minor
Measuring and Monitoring	Traceability	F6.1	F6	Implementation	Traceability	F6.3	Minor
Measuring and Monitoring	Traceability	F6.1a	F6	Implementation	Traceability	F6.3a	Minor
Measuring and Monitoring	Traceability	F6.2	F6	Implementation	Traceability	F6.3b	Minor
Measuring and Monitoring	Traceability	F6.3	F6	Implementation	Traceability	F6.3a	Minor
Measuring and Monitoring	Traceability	F6.3a	F6	Implementation	Traceability	F6.3a	Minor
Response	Governance and strategy	F7.1	F4	Governance	Management responsibility	F4.3	Modified
Response	Governance and strategy	F7.2	F5	Business strategy	Strategic plan	F5.1	Modified
Response	Governance and strategy	F7.2a					Removed
Response	Governance and strategy	F7.3					Removed
Response	Policies	F8.1					Removed
Response	Policies	F8.2	F6	Implementation	Commitments	F6.1	Minor
Response	Policies	F8.2a	F6	Implementation	Commitments	F6.1b	Modified
Response	Policies	F8.3					Removed
Response	Policies	F8.4	F4	Governance	Policy	F4.1b	Modified
Response	Standards and targets	F9.1	F6	Implementation	Certification and sustainability standards	F6.5	Modified
Response	Standards and targets	F9.2	F6	Implementation	Certification and sustainability standards	F6.5	Modified
Response	Standards and targets	F9.3	F6	Implementation	Engagement	F6.9	Modified
Response	Standards and targets	F9.4	F6	Implementation	Certification and sustainability standards	F6.4	Modified
Response	Standards and targets	F9.5	F6	Implementation	Targets	F6.2a	Modified
Response	Standards and targets	F9.6	F6	Implementation	Targets	F6.2a	Modified
Response	Engagement	F10.1	F1	Current State	Measurement	F1.6	Modified

2017 Module	2017 Section	2017 Question	2018 Module no.	2018 Module	2018 Section	2018 Question	2018 Change label: Minor – Modified – No change – Removed
Response	Engagement	F10.2	F6	Implementation	Engagement	F6.6	Minor
Response	Engagement	F10.3	F6	Implementation	Engagement	F6.7	Minor
Response	Engagement	F10.4	F6	Implementation	Engagement	F6.8	Minor
Response	Engagement	F10.5	F6	Implementation	Engagement	F6.9	Modified
Challenges	Barriers and Challenges	F11.1	F9	Barriers and challenges	Barriers/challenges	F9.1	Modified
Challenges	Barriers and Challenges	F11.2	F9	Barriers and challenges	Barriers/challenges	F9.2	Modified
Signoff	Signoff	F12.1	F10	Signoff	Signoff	F10.1	Minor
<b>CDP's Supply Chain – Forests</b>							
Introduction	Introduction	SF0.1					Removed
Introduction	Introduction	SF0.2	F0	Introduction	Introduction	F0.1	Minor change
Introduction	Introduction	SF0.3	F0	Introduction	Introduction	F0.2	Minor change
Introduction	Introduction	SF0.4	SF	Supply chain	Introduction	SF0.1	Minor change
Introduction	Introduction	SF0.5	F0	Introduction	Introduction	F0.4	Minor change
Introduction	Introduction	SF0.6	F0	Introduction	Introduction	F0.6/F0.6a	No change / Minor change
Introduction	Introduction	SF0.7	F0	Introduction	Introduction	F0.7/F0.7a	No change / Minor change
Introduction	Introduction	SF0.8	F0	Introduction	Introduction	F0.5	Modified question
Introduction	Introduction	SF0.8a	F0	Introduction	Introduction	F0.5	Modified question
Introduction	Introduction	SF0.9	F1	Current state	Dependence	F1.1	Minor change
Introduction	Introduction	SF0.9a	F1	Current state	Dependence	F1.1a	Modified question
Introduction	Introduction	SF0.9b	F1	Current state	Dependence	F1.1a	Modified question
Introduction	Introduction	SF0.10	F1	Current state	Dependence	F1.1	Minor change
Introduction	Introduction	SF0.11	F1	Current state	Dependence	F1.1	Minor change
Introduction	Introduction	SF0.12	F1	Current state	Dependence	F1.1	Minor change
Introduction	Introduction	SF0.13	F1	Current state	Dependence	F1.1	Minor change
Risk Assessment	Risk Assessment	SF1.1	F2	Procedures	Risk identification and assessment	F2.1a	New question
Risk Assessment	Risk Assessment	SF1.2	F2	Procedures	Risk identification and assessment	F2.1b	Modified question
Risks	Risks	SF2.1	F3	Risks and opportunities	Risks	F3.1 / F3.1b	Modified question / Modified question
Risks	Risks	SF2.2	F1	Current state	Detrimental impacts on your business	F1.7	Minor change
Risks	Risks	SF2.2a	F1	Current state	Detrimental impacts on your business	F1.7a	Minor change
Opportunities	Opportunities	SF3.1	F3	Risks and opportunities	Opportunities	F3.2	Minor change
Opportunities	Opportunities	SF3.1a	F3	Risks and opportunities	Opportunities	F3.2a	Modified question
Opportunities	Opportunities	SF3.1b	F3	Risks and opportunities	Opportunities	F3.2a	Modified question
Measurement	Measurement	SF4.1	F1	Current state	Measurement	F1.3	Modified question
Measurement	Measurement	SF4.2	F1	Current state	Measurement	F1.5	Minor change
Measurement	Measurement	SF4.3	F1	Current state	Measurement	F1.5a	Minor change
Measurement	Measurement	SF4.4	F1	Current state	Measurement	F1.4	Modified question

2017 Module	2017 Section	2017 Question	2018 Module no.	2018 Module	2018 Section	2018 Question	2018 Change label: Minor – Modified – No change – Removed
Measurement	Measurement	SF4.4a	F1	Current state	Measurement	F1.4a	Modified question
Measurement	Measurement	SF4.5	F1	Current state	Measurement	F1.4	Modified question
Measurement	Measurement	SF4.5a	F1	Current state	Measurement	F1.4b	Modified question
Traceability	Traceability	SF5.1	F6	Implementation	Traceability	F6.3	Minor change
Traceability	Traceability	SF5.1a	F6	Implementation	Traceability	F6.3a	Minor change
Traceability	Traceability	SF5.1b	F1	Current state	Measurement	F1.3	Modified question
Policies	Policies	SF6.1	F6	Implementation	Commitments	F6.1	Minor change
Policies	Policies	SF6.2	F6	Implementation	Commitments	F6.1b	Modified question
Targets	Targets	SF7.1	F6	Implementation	Targets	F6.2	Modified question
Targets	Targets	SF7.2	F6	Implementation	Targets	F6.2a	Modified question
Targets	Targets	SF7.3	F6	Implementation	Targets	F6.2a	Modified question
Engagement	Engagement	SF8.1	F6	Implementation	Engagement	F6.6	Minor change
Engagement	Engagement	SF8.2	F6	Implementation	Engagement	F6.9	Modified question
Engagement	Engagement	SF8.3	SF	Supply chain	Collaborative opportunities	SF2.1	Minor change
Barriers and Challenges	Barriers and Challenges	SF9.1	F9	Barriers and Challenges	Barriers and Challenges	F9.1	Modified question
Barriers and Challenges	Barriers and Challenges	SF9.2	F9	Barriers and Challenges	Barriers and Challenges	F9.2	Modified question
Sign Off	Sign Off	SF10.1					Removed
Sign Off	Sign Off	SF10.2	F10	Signoff	Signoff	F10.1	Minor change
Sign Off	Sign Off	SF10.3	F10	Signoff	Signoff	F10.1	Minor change

### 3. 2018 to 2017 question changes and new questions

Indicates where 2018 questions are modified 2017 questions or **new questions**, and explains these changes.

2018 Question no.	2018 Question text	2017 Question no.	Revisions from 2017	Rationale for revisions
<b>F0 Introduction</b>				
F0.1	Give a general description of and introduction to your organization.	F0.1	Modified question wording	<ul style="list-style-type: none"> <li>Question simplification</li> </ul>
F0.2	State the start and end date of the year for which you are reporting data.	F0.7	Modified question wording	<ul style="list-style-type: none"> <li>Question simplification</li> </ul>
F0.3	Select the currency used for all financial information disclosed throughout your response.		New question	<ul style="list-style-type: none"> <li>Ensure data comparability</li> <li>TCFD inspired</li> </ul>
F0.4	Select the stage(s) of the value chain which best represents your organization's area of operation pertaining to forest risk commodities.	F0.2	Modified question wording	<ul style="list-style-type: none"> <li>Question simplification</li> </ul>
F0.5	Do you produce, use, or sell materials or products that contain any of the forest risk commodities?	F0.5, F0.6	Modified question wording Merged data points (2017): F0.5 & F0.6 Modified column headers: C2 & C4 New dropdown option: C1	<ul style="list-style-type: none"> <li>Question simplification</li> </ul>
F0.6	Are there any parts of your direct operations not included in your disclosure?	F0.3	No change	<ul style="list-style-type: none"> <li>N/A</li> </ul>
F0.6a	Identify the parts of your direct operations not included in your disclosure	F0.3a	Modified question wording	<ul style="list-style-type: none"> <li>Question simplification</li> </ul>
F0.7	Are there any parts of your supply chain not included in your disclosure?	F0.4	No change	<ul style="list-style-type: none"> <li>N/A</li> </ul>
F0.7a	Identify the parts of your supply chain not included in your disclosure.	F0.4a	Modified question wording Modified column header: C3	<ul style="list-style-type: none"> <li>Question simplification</li> </ul>
<b>F1 Current State</b>				
<b>Dependence</b>				
F1.1	How does your organization produce, use, or sell your disclosed commodity(ies)?	F1.1	Modified question wording Revised drop downs: C2 & C4	<ul style="list-style-type: none"> <li>Question simplification</li> </ul>
F.1.1a	Indicate from which State/region(s) and municipality(ies) your disclosed commodity(ies) originate	SF0.9a, SF0.9b	Questions from the Supply Chain forests questionnaire in 2017 Modified question wording New structure	<ul style="list-style-type: none"> <li>Data user request</li> <li>Improve data quality</li> <li>Reflect and drive best practice</li> </ul>
F1.2	Indicate the percentage of your organization's revenue that was dependent on your disclosed forest risk commodity(ies) in the reporting year.	F1.2	Modified question wording	<ul style="list-style-type: none"> <li>Question simplification</li> </ul>
<b>Measurement</b>				
F1.3	Do you own or manage land used for the production of your disclosed commodity(ies)?	F5.1	Modified column header: C8 New columns: C4, C5, C6 & C9 New response option: in C7 - 'Size(Hectares)' response option changed from "Select from" to numerical field	<ul style="list-style-type: none"> <li>Facilitate data analysis</li> <li>Improve data quality</li> </ul>
F1.4	For your disclosed commodity(ies), indicate if you collect data regarding your own compliance and/or the compliance of your suppliers with the Brazilian Forest Code.	SF4.4	Question from the Supply Chain forests questionnaire in 2017 Modified question wording	<ul style="list-style-type: none"> <li>Facilitate data analysis</li> <li>Improve data quality</li> <li>Question simplification</li> </ul>



2018 Question no.	2018 Question text	2017 Question no.	Revisions from 2017	Rationale for revisions
			Modified column header: C3	<ul style="list-style-type: none"> <li>Reflect and drive best practice</li> </ul>
F1.4a	For your disclosed commodity(ies), indicate which Key Performance Indicators (KPIs) you use to measure your own compliance with the Brazilian Forest Code and your performance against these indicator(s).	SF4.5a	Question from the Supply Chain forests questionnaire in 2017 Modified question wording Modified column header: C3	<ul style="list-style-type: none"> <li>Facilitate data analysis</li> <li>Improve data quality</li> <li>Question simplification</li> <li>Reflect and drive best practice</li> </ul>
F1.4b	For your disclosed commodity(ies), indicate which Key Performance Indicators (KPIs) you use to measure the compliance of your suppliers with the Brazilian Forest Code and their performance against these indicator(s).	SF4.4a	Question from the Supply Chain forests questionnaire in 2017 Modified question wording New column: C4	<ul style="list-style-type: none"> <li>Facilitate data analysis</li> <li>Improve data quality</li> <li>Question simplification</li> <li>Reflect and drive best practice</li> </ul>
F1.5	Does your organization collect production and/or consumption data for your disclosed commodity(ies)?	F5.2	Modified question wording Modified column header: C2	<ul style="list-style-type: none"> <li>Question simplification</li> </ul>
F1.5a	Disclose your production and/or consumption data.	F5.2a	Modified question wording Modified column header: C2	<ul style="list-style-type: none"> <li>Question simplification</li> </ul>
F1.5b	Why is your organization not disclosing production and/or consumption data for your disclosed commodity(ies)?	F5.3	Modified question wording	<ul style="list-style-type: none"> <li>Question simplification</li> </ul>
F1.5c	Why is production and/or consumption data not available for your disclosed commodity(ies)?	F5.4	Modified question wording Revised dropdowns: C2	<ul style="list-style-type: none"> <li>Improve data quality</li> <li>Question simplification</li> </ul>
F1.6	Have you identified sufficient sources of sustainable materials to meet your current operational needs? If yes, what are you doing to ensure the security/continuity of this supply?	F10.1	Modified question wording Modified column header: C2 & C3 Columns removed	<ul style="list-style-type: none"> <li>Ensure consistency with new structure</li> <li>Improve data quality</li> <li>Question simplification</li> </ul>
<b>Detrimental impacts</b>				
F1.7	Has your organization experienced any detrimental forests-related impacts?	F1.3	Modified question wording Revised response options	<ul style="list-style-type: none"> <li>Question simplification</li> <li>Reduce reporting effort</li> </ul>
F1.7a	Describe the forests-related detrimental impacts experienced by your organization, your response, and the total financial impact.	F1.3a	Modified question wording Modified column header: C3, C4, C6 & C8 New drop downs: C3, C4 & C6 New columns: C2 & C7	<ul style="list-style-type: none"> <li>Facilitate data analysis</li> <li>Improve data quality</li> <li>Question simplification</li> <li>Reflect and drive best practice</li> <li>TCFD inspired</li> </ul>
<b>F2 Procedures</b>				
<b>Risk assessment</b>				
F2.1	Does your organization undertake a forests-related risk assessment?		New question	<ul style="list-style-type: none"> <li>Improve data analysis</li> <li>Improve disclosure experience</li> </ul>
F2.1a	Select the options that best describe your procedures for identifying and assessing forests-related risks.	F2.1, F2.1a	Merged data points (2017): F2.1 & F2.1a Modified question wording Modified column header: C2, C3, C4, C5 & C8	<ul style="list-style-type: none"> <li>Facilitate data analysis</li> <li>Improve data quality</li> <li>Reduce reporting effort</li> </ul>

2018 Question no.	2018 Question text	2017 Question no.	Revisions from 2017	Rationale for revisions
			New drop downs: C2, C3 & C4 New column: C7	<ul style="list-style-type: none"> <li>Reflect and drive best practice</li> <li>Question simplification</li> </ul>
F2.1b	Which of the following issues are considered in your organization's forests-related risk assessment(s)?	F2.1b	Modified question wording Modified column header: C1 & C2 New drop downs: C1 Excluded column	<ul style="list-style-type: none"> <li>Improve data quality</li> <li>Question simplification</li> </ul>
F2.1c	Which of the following stakeholders are considered in your organization's forests-related risk assessments?		New question	<ul style="list-style-type: none"> <li>Reflect and drive best practice</li> </ul>
F2.1d	Why does your organization not undertake a forests-related risk assessment?	F2.2	Modified question wording Modified column header: C3 Revised drop downs: C2	<ul style="list-style-type: none"> <li>Improve data analysis</li> <li>Question simplification</li> </ul>
<b>F3 Risks and opportunities</b>				
<b>Risks</b>				
F3.1	Have you identified any inherent forests-related risks with the potential to have a substantive financial or strategic impact on your business?	F3.1	Modified question wording New response option: "Select all that apply" changed to "Select from" New drop downs: C2	<ul style="list-style-type: none"> <li>Facilitate data analysis</li> <li>Improve data quality</li> <li>Question simplification</li> </ul>
F3.1a	How does your organization define substantive impact on your business?		New question	<ul style="list-style-type: none"> <li>Improve data quality</li> </ul>
F3.1b	For your disclosed forest risk commodity(ies), provide details of risks identified with the potential to have a substantive financial or strategic impact on your business, and your response to those risks.	F3.1a, F3.1b, F3.1c	Merged data points (2017): F3.1a, F3.1b & F3.1c Modified question wording Modified column header: C4, C5, C6, C7 & C9 Revised drop downs: C4, C5 & C6 New columns: C2, C11, C12, C13, C14, C15 & C16	<ul style="list-style-type: none"> <li>Facilitate data analysis</li> <li>Improve data quality</li> <li>Question simplification</li> <li>Reduce reporting effort</li> <li>Reflect and drive best practice</li> <li>TCFD inspired</li> </ul>
F3.1c	Why does your organization not consider itself to be exposed to forests-related risks with the potential to have a substantive financial or strategic impact?	F3.2, F3.3, F3.4	Modified question wording Revised drop downs: C2	<ul style="list-style-type: none"> <li>Question simplification</li> </ul>
<b>Opportunities</b>				
F3.2	Have you identified any forests-related opportunities with the potential to have a substantive financial or strategic impact on your business?	F4.1	Modified question wording Modified column header: C2 New drop downs: C2	<ul style="list-style-type: none"> <li>Improve data quality</li> <li>Question simplification</li> </ul>
F3.2a	For your selected forest risk commodity(ies), provide details of the identified opportunities with the potential to have a substantive financial or strategic impact on your business.	F4.1a	Modified question wording Modified column header: C4, C6, C7 New drop downs: C4 New columns: C2, C3, C5, C8, C9, C10 & C11	<ul style="list-style-type: none"> <li>Facilitate data analysis</li> <li>Improve data quality</li> <li>Question simplification</li> <li>Reflect and drive best practice</li> <li>TCFD inspired</li> </ul>
F3.2b	Why does your organization not consider itself to have forests-related opportunities?	F4.2, F4.3	Merged data points (2017): F4.2 & F4.3 Modified question wording Modified column header: C2 Revised drop downs: C2	<ul style="list-style-type: none"> <li>Improve data quality</li> <li>Question simplification</li> <li>Reduce reporting effort</li> </ul>

2018 Question no.	2018 Question text	2017 Question no.	Revisions from 2017	Rationale for revisions
<b>F4 Governance</b>				
Policy				
F4.1	Does your organization have a policy that includes forests-related issues?		New question	
F4.1a	Select the options to describe the scope and content of your policy.		New question	<ul style="list-style-type: none"> <li>Facilitate data analysis</li> <li>Improve data analysis</li> <li>Improve data quality</li> <li>Improve disclosure experience</li> <li>Reflect and drive best practice</li> </ul>
F4.1b	Do you have commodity specific sustainability policy(ies)? If yes, select the options that best describe their scope and content.	F8.4	Modified question wording New columns: C3 & C4 Excluded columns	<ul style="list-style-type: none"> <li>Facilitate data analysis</li> <li>Improve data quality</li> <li>Improve disclosure experience</li> <li>Question simplification</li> <li>Reduce reporting effort</li> </ul>
Board oversight				
F4.2	Is there board-level oversight of forests-related issues within your organization?		New question	<ul style="list-style-type: none"> <li>Reflect and drive best practice</li> <li>TCFD inspired</li> </ul>
F4.2a	Identify the position(s) of the individual(s) on the board with responsibility for forests-related issues.		New question	<ul style="list-style-type: none"> <li>Reflect and drive best practice</li> <li>TCFD inspired</li> </ul>
F4.2b	Provide further details on the board's oversight of forests-related issues.		New question	<ul style="list-style-type: none"> <li>Reflect and drive best practice</li> <li>TCFD inspired</li> </ul>
F4.2c	Why is there no board-level oversight of forests-related issues and what are your plans to change this in the future?		New question	<ul style="list-style-type: none"> <li>Reflect and drive best practice</li> <li>TCFD inspired</li> </ul>
Management responsibility				
F4.3	Below board level, provide the highest-level management position(s) or committee(s) with responsibility for forests-related issues.		New question Includes data point from F7.1 (2017)	<ul style="list-style-type: none"> <li>Reflect and drive best practice</li> </ul>
Employee incentives				
F4.4	Do you provide incentives to C-suite employees or board members for the management of forests-related issues?		New question	<ul style="list-style-type: none"> <li>Reflect and drive best practice</li> </ul>
F4.4a	What incentives are provided to C-Suite employees or board members for the management of forests-related issues?		New question	<ul style="list-style-type: none"> <li>Reflect and drive best practice</li> </ul>
<b>F5 Business strategy</b>				
Strategic plan				
F5.1	Are forests-related issues integrated into any aspects of your long-term strategic business plan, and if so how?		New question Includes data point from F7.2 (2017)	<ul style="list-style-type: none"> <li>Reflect and drive best practice</li> <li>TCFD inspired</li> </ul>

2018 Question no.	2018 Question text	2017 Question no.	Revisions from 2017	Rationale for revisions
<b>F6 Implementation</b>				
Commitments				
F6.1	Has your organization made a public commitment to reduce or remove deforestation and/or forest degradation from its direct operations and/or supply chain?	F8.2	Modified question wording	<ul style="list-style-type: none"> <li>Question simplification</li> </ul>
F6.1a	Has your organization endorsed any of the following initiatives as part of its public commitment to reduce or remove deforestation and/or forest degradation?		New question	<ul style="list-style-type: none"> <li>Reflect and drive best practice</li> </ul>
F6.1b	Provide details on your public commitment(s), including the description of specific criteria, coverage, and actions.	F8.2a	Modified question wording Column reordering Revised drop downs: C2, C3 & C5	<ul style="list-style-type: none"> <li>Improve data quality</li> <li>Improve disclosure experience</li> <li>Question simplification</li> <li>Reduce reporting effort</li> </ul>
Targets				
F6.2	Did you have any quantified targets for increasing sustainable production and/or consumption of your disclosed commodity(ies) that were active during the reporting year?	F9.5, F9.6	Merged data points (2017): F9.5 & 9.6 Modified question wording Revised response options	<ul style="list-style-type: none"> <li>Facilitate data analysis</li> <li>Question simplification</li> <li>Reduce reporting effort</li> </ul>
F6.2a	Provide details of your target(s) for increasing sustainable production and/or consumption of the disclosed commodity(ies), and progress made.	F9.5, F9.6	Merged data points (2017): F9.5 & 9.6 Modified question wording Modified column header: C5, C7 & C11 Revised drop downs: C4 & C5 New column: C1, C3, C4, C6, C9 & C12	<ul style="list-style-type: none"> <li>Facilitate data analysis</li> <li>Improve data quality</li> <li>Improve disclosure experience</li> <li>Question simplification</li> <li>Reflect and drive best practice</li> </ul>
F6.2b	Why do you not have target(s) for increasing sustainable production and/or consumption of your disclosed commodity(ies) and what are your plans to develop these in the future?		New question	<ul style="list-style-type: none"> <li>Reflect and drive best practice</li> </ul>
Traceability				
F6.3	Do you have traceability system(s) in place to track and monitor the origin of your disclosed commodity(ies)?	F6.1	Modified question wording Modified column header: C2	<ul style="list-style-type: none"> <li>Question simplification</li> </ul>
F6.3a	Provide details on the level of traceability your organization has for your disclosed commodity(ies).	F6.1a, F6.3, 6.3a	Merged data points (2017) F6.1a, F6.3 & F6.3a Modified question wording Modified column header: C2, C3, C4 & C6 Deleted column	<ul style="list-style-type: none"> <li>Facilitate data analysis</li> <li>Improve data quality</li> <li>Improve disclosure experience</li> <li>Question simplification</li> </ul>
F6.3b	Why do you not have system(s) in place to track and monitor the origin of your disclosed commodity(ies) and what are your plans to develop these in the future?	F6.2	Modified question wording Modified column header: C2 Revised drop downs: C2	<ul style="list-style-type: none"> <li>Facilitate data analysis</li> <li>Improve data quality</li> <li>Question simplification</li> </ul>
Certification and sustainability standards				

2018 Question no.	2018 Question text	2017 Question no.	Revisions from 2017	Rationale for revisions
F6.4	Do you specify any third-party certification schemes for your disclosed commodity(ies)? If yes, indicate the volume and percentage of your production and/or consumption covered.	F9.4	Modified question wording Modified column header: C3, C4 New columns: C2, C5, C6 & C7	<ul style="list-style-type: none"> <li>Facilitate data analysis</li> <li>Improve data quality</li> <li>Question simplification</li> <li>Reflect and drive best practice</li> </ul>
F6.5	Do you specify any sustainable production/procurement standards for your disclosed commodity(ies), other than third-party certification? If yes, indicate the percentage of consumption covered and if you monitor supplier compliance with these standards.	F9.1, F9.2	Merged data points (2017): F9.1 & F9.2 Modified question wording Modified column header: C2, C4 & C6 New columns: C3, C5, C7, C8 Column deleted	<ul style="list-style-type: none"> <li>Facilitate data analysis</li> <li>Improve data quality</li> <li>Improve disclosure experience</li> <li>Question simplification</li> <li>Reflect and drive best practice</li> </ul>
Engagement				
F6.6	Are you working with smallholders to encourage and support Reflect and drive best practices that aim to reduce or remove deforestation/forest degradation?	F10.2	Modified question wording Modified column header: C2 Revised drop downs: C2	<ul style="list-style-type: none"> <li>Improve disclosure experience</li> <li>Question simplification</li> </ul>
F6.7	Are you working with your direct suppliers to support and improve their capacity to supply sustainable raw materials?	F10.3	Modified question wording Modified column header: C2, C3 Revised drop downs: C2, C3	<ul style="list-style-type: none"> <li>Question simplification</li> </ul>
F6.8	Are you working beyond your first-tier supplier(s) to manage and mitigate forests-related risks?	F10.4	Modified question wording Modified column header: C2 Revised drop down: C2	<ul style="list-style-type: none"> <li>Question simplification</li> </ul>
F6.9	Do you participate in external initiatives or activities to further the implementation of your policies concerning the sustainability of your disclosed commodity(ies)?	F9.3, F10.5	Merged data points (2017): F9.3 & F10.5 Modified question wording Modified column header: C2 & C3 Revised drop downs: C3 & C4	<ul style="list-style-type: none"> <li>Facilitate data analysis</li> <li>Improve disclosure experience</li> <li>Question simplification</li> <li>Reduce reporting effort</li> <li>Reflect and drive best practice</li> </ul>
F7 Linkages and trade-offs				
F7.1	Has your organization identified any linkages or trade-offs between forests and other environmental issues in its direct operations and/or other parts of its value chain?		New question	<ul style="list-style-type: none"> <li>Reflect and drive best practice</li> </ul>
F7.1a	Describe the linkages or trade-offs and the related management policy or action.		New question	<ul style="list-style-type: none"> <li>Reflect and drive best practice</li> </ul>
F7.1b	Why has your organization not identified any linkages or trade-offs between forests and other environmental issues?		New question	<ul style="list-style-type: none"> <li>Reflect and drive best practice</li> </ul>
F8 Verification				
F8.1	Do you verify any forests information reported in your CDP disclosure?		New question	<ul style="list-style-type: none"> <li>Improve data quality</li> <li>Reflect and drive best practice</li> </ul>

2018 Question no.	2018 Question text	2017 Question no.	Revisions from 2017	Rationale for revisions
F8.1a	Which data points within your CDP disclosure have been verified, and which standards were used?		New question	<ul style="list-style-type: none"> <li>Improve data quality</li> <li>Reflect and drive best practice</li> </ul>
F9 Barriers and challenges				
F9.1	Describe the key barriers or challenges to avoiding forests-related risks in your direct operations or in other parts of your value chain.	F11.1	Modified question wording Revised response options	<ul style="list-style-type: none"> <li>Facilitate data analysis</li> <li>Improve data quality</li> <li>Improve disclosure experience</li> <li>Question simplification</li> </ul>
F9.2	Describe the main measures that would improve your organization's ability to manage forests-related risks.	F11.2	Modified question wording Revised response options	<ul style="list-style-type: none"> <li>Facilitate data analysis</li> <li>Improve data quality</li> <li>Improve disclosure experience</li> <li>Question simplification</li> </ul>
F10 Signoff				
F10.1	Provide the following information for the person that has signed off (approved) your CDP forests response	F12.1	Modified question wording Revised drop downs: C2	<ul style="list-style-type: none"> <li>Question simplification</li> <li>Reflect and drive best practice</li> </ul>
SF Supply chain module				
SF0.1	What is your organization's annual revenue for the reporting period?	SF0.4	Modified question wording Deleted column	<ul style="list-style-type: none"> <li>Question simplification</li> <li>Reduce reporting effort</li> </ul>
SF0.2	Do you have an ISIN for your organization that you are willing to share with CDP?		New question	<ul style="list-style-type: none"> <li>Facilitate data analysis</li> </ul>
SF0.2a	Please share your ISIN in the table below.		New question	<ul style="list-style-type: none"> <li>Provide context and clarity for data users</li> </ul>
SF1.1	On F6.4 you were asked "Do you specify any third-party certification schemes for your disclosed commodity(ies)? If yes, indicate the volume and percentage of your production and/or consumption covered". Can you also indicate, for each of your disclosed commodity(ies), the percentage of certified volume sold to each requesting CDP supply chain member?		New question	<ul style="list-style-type: none"> <li>Facilitate data analysis</li> <li>Reflect and drive best practice</li> </ul>
SF1.1a	For each of your requesting CDP supply chain members, indicate the percentage of certified volume sold per disclosed commodity(ies).		New question	<ul style="list-style-type: none"> <li>Facilitate data analysis</li> <li>Reflect and drive best practice</li> </ul>
SF1.1b	Why can you not indicate the percentage of certified volume sold to each of your requesting CDP supply chain members? Describe any future plans for adopting and communicating levels of certification to requesting members.		New question	<ul style="list-style-type: none"> <li>Provide context and clarity for data users</li> <li>Reflect and drive best practice</li> </ul>
SF2.1	Please propose any mutually beneficial forests-related projects you could collaborate on with specific CDP supply chain members.	SF8.3	Modified question wording New response options	<ul style="list-style-type: none"> <li>Facilitate data analysis</li> <li>Improve data quality</li> <li>Question simplification</li> </ul>

2018 Question no.	2018 Question text	2017 Question no.	Revisions from 2017	Rationale for revisions
SF2.2	Have requests or initiatives by CDP supply chain members prompted your organization to take organizational-level action to reduce or remove deforestation/forest degradation from your operations or your supply chain?		New question	<ul style="list-style-type: none"> <li>• Provide context and clarity for data users</li> <li>• Reflect and drive best practice</li> </ul>
SF2.2a	Specify the requesting CDP supply chain member(s) that have driven organizational-level action to reduce or remove deforestation/forest degradation from your operations or your supply chain and provide details on how		New question	<ul style="list-style-type: none"> <li>• Provide context and clarity for data users</li> <li>• Reflect and drive best practice</li> </ul>

## 4. 2018 map

Indicates the structure of the general questions in the current questionnaire.

Module no.	Module	Section	Question no.	2018 question	Linked questions	Minimum tier
F0	Introduction	Introduction	F0.1	Give a general description of and introduction to your organization.	N/A	Yes
F0	Introduction	Introduction	F0.2	State the start and end date of the year for which you are reporting data.	N/A	Yes
F0	Introduction	Introduction	F0.3	Select the currency used for all financial information disclosed throughout your response.	N/A	Yes
F0	Introduction	Introduction	F0.4	Select the stage(s) of the value chain which best represents your organization's area of operation pertaining to forest risk commodities.	F6.6, F6.7, F6.8	Yes
F0	Introduction	Introduction	F0.5	Do you produce, use, or sell materials or products that contain any of the forest risk commodities?	N/A	Yes
F0	Introduction	Introduction	F0.6	Are there any parts of your direct operations not included in your disclosure?	F0.6a	Yes
F0	Introduction	Introduction	F0.6a	Identify the parts of your direct operations not included in your disclosure.	F0.6	Yes
F0	Introduction	Introduction	F0.7	Are there any parts of your supply chain not included in your disclosure?	F0.7a	Yes
F0	Introduction	Introduction	F0.7a	Identify the parts of your supply chain not included in your disclosure.	F0.7	Yes
F1	Current state	Dependence	F1.1	How does your organization produce, use, or sell your disclosed commodity(ies)?	F1.1a, F1.4	Yes
F1	Current state	Dependence	F1.1a	Indicate from which State/region(s) and municipality(ies) your disclosed commodity(ies) originate.	F1.1	Yes
F1	Current state	Dependence	F1.2	Indicate the percentage of your organization's revenue that was dependent on your disclosed forest risk commodity(ies) in the reporting year.	N/A	No
F1	Current state	Measurement	F1.3	Do you own or manage land used for the production of your disclosed commodity(ies)?	N/A	Yes
F1	Current state	Measurement	F1.4	For your disclosed commodity(ies), indicate if you collect data regarding your own compliance and/or the compliance of your suppliers with the Brazilian Forest Code.	F1.1, F1.4a, F1.4b	Yes
F1	Current state	Measurement	F1.4a	For your disclosed commodity(ies), indicate which Key Performance Indicators (KPIs) you use to measure your own compliance with the Brazilian Forest Code and your performance against these indicator(s).	F1.4	Yes
F1	Current state	Measurement	F1.4b	For your disclosed commodity(ies), indicate which Key Performance Indicators (KPIs) you use to measure the compliance of your suppliers with the Brazilian Forest Code and their performance against these indicator(s).	F1.4	Yes
F1	Current state	Measurement	F1.5	Does your organization collect production and/or consumption data for your disclosed commodity(ies)?	F1.5a, F1.5b, F1.5c	Yes
F1	Current state	Measurement	F1.5a	Disclose your production and/or consumption data.	F1.5	Yes
F1	Current state	Measurement	F1.5b	Why is your organization not disclosing production and/or consumption data for your disclosed commodity(ies)?	F1.5	Yes
F1	Current state	Measurement	F1.5c	Why is production and/or consumption data not available for your disclosed commodity(ies)?	F1.5	Yes
F1	Current state	Measurement	F1.6	Have you identified sufficient sources of sustainable materials to meet your current operational needs? If yes, what are you doing to ensure the security/continuity of this supply?	N/A	Yes
F1	Current state	Detrimental impacts	F1.7	Has your organization experienced any detrimental forests-related impacts?	F1.7a	Yes
F1	Current state	Detrimental impacts	F1.7a	Describe the forests-related detrimental impacts experienced by your organization, your response, and the total financial impact.	F1.7	No
F2	Procedures	Risk assessment	F2.1	Does your organization undertake a forests-related risk assessment?	F2.1a, F2.1b, F2.1c, F2.1d	Yes



Module no.	Module	Section	Question no.	2018 question	Linked questions	Minimum tier
F2	Procedures	Risk assessment	F2.1a	Select the options that best describe your procedures for identifying and assessing forests-related risks.	F2.1	Yes
F2	Procedures	Risk assessment	F2.1b	Which of the following issues are considered in your organization's forests-related risk assessment(s)?	F2.1	No
F2	Procedures	Risk assessment	F2.1c	Which of the following stakeholders are considered in your organization's forests-related risk assessments?	F2.1	No
F2	Procedures	Risk assessment	F2.1d	Why does your organization not undertake a forests-related risk assessment?	F2.1	Yes
F3	Risks and opportunities	Risks	F3.1	Have you identified any inherent forests-related risks with the potential to have a substantive financial or strategic impact on your business?	F3.1a, F3.1b, F3.1c	Yes
F3	Risks and opportunities	Risks	F3.1a	How does your organization define substantive impact on your business?	F3.1	No
F3	Risks and opportunities	Risks	F3.1b	For your disclosed forest risk commodity(ies), provide details of risks identified with the potential to have a substantive financial or strategic impact on your business, and your response to those risks.	F3.1	Yes
F3	Risks and opportunities	Risks	F3.1c	Why does your organization not consider itself to be exposed to forests-related risks with the potential to have a substantive financial or strategic impact?	F3.1	Yes
F3	Risks and opportunities	Opportunities	F3.2	Have you identified any forests-related opportunities with the potential to have a substantive financial or strategic impact on your business?	F3.2a, F3.2b	Yes
F3	Risks and opportunities	Opportunities	F3.2a	For your selected forest risk commodity(ies), provide details of the identified opportunities with the potential to have a substantive financial or strategic impact on your business.	F3.2	Yes
F3	Risks and opportunities	Opportunities	F3.2b	Why does your organization not consider itself to have forests-related opportunities?	F3.2	Yes
F4	Governance	Policy	F4.1	Does your organization have a policy that includes forests-related issues?	F4.1a, F4.1b	Yes
F4	Governance	Policy	F4.1a	Select the options to describe the scope and content of your policy.	F4.1	Yes
F4	Governance	Policy	F4.1b	Do you have commodity specific sustainability policy(ies)? If yes, select the options that best describe their scope and content.	F4.1	Yes
F4	Governance	Board oversight	F4.2	Is there board-level oversight of forests-related issues within your organization?	F4.2a, F4.2b, F4.2c	Yes
F4	Governance	Board oversight	F4.2a	Identify the position(s) of the individual(s) on the board with responsibility for forests-related issues.	F4.2	No
F4	Governance	Board oversight	F4.2b	Provide further details on the board's oversight of forests-related issues.	F4.2	No
F4	Governance	Board oversight	F4.2c	Why is there no board-level oversight of forests-related issues and what are your plans to change this in the future?	F4.2	Yes
F4	Governance	Management responsibility	F4.3	Below board level, provide the highest-level management position(s) or committee(s) with responsibility for forests-related issues.	N/A	Yes
F4	Governance	Individual performance	F4.4	Do you provide incentives to C-suite employees or board members for the management of forests-related issues?	F4.4a	Yes
F4	Governance	Individual performance	F4.4a	What incentives are provided to C-Suite employees or board members for the management of forests-related issues?	F4.4	No
F5	Business strategy	Strategic plan	F5.1	Are forests-related issues integrated into any aspects of your long-term strategic business plan, and if so how?	N/A	Yes
F6	Implementation	Commitments	F6.1	Has your organization made a public commitment to reduce or remove deforestation and/or forest degradation from its direct operations and/or supply chain?	F6.1a, F6.1b	Yes

Module no.	Module	Section	Question no.	2018 question	Linked questions	Minimum tier
F6	Implementation	Commitments	F6.1a	Has your organization endorsed any of the following initiatives as part of its public commitment to reduce or remove deforestation and/or forest degradation?	F6.1	Yes
F6	Implementation	Commitments	F6.1b	Provide details on your public commitment(s), including the description of specific criteria, coverage, and actions.	F6.1	Yes
F6	Implementation	Targets	F6.2	Did you have any quantified targets for increasing sustainable production and/or consumption of your disclosed commodity(ies) that were active during the reporting year?	F6.2a, F6.2b	Yes
F6	Implementation	Targets	F6.2a	Provide details of your target(s) for increasing sustainable production and/or consumption of the disclosed commodity(ies), and progress made.	F6.2	Yes
F6	Implementation	Targets	F6.2b	Why do you not have target(s) for increasing sustainable production and/or consumption of your disclosed commodity(ies) and what are your plans to develop these in the future?	F6.2	Yes
F6	Implementation	Traceability	F6.3	Do you have traceability system(s) in place to track and monitor the origin of your disclosed commodity(ies)?	F6.3a, F6.3b	Yes
F6	Implementation	Traceability	F6.3a	Provide details on the level of traceability your organization has for your disclosed commodity(ies).	F6.3	Yes
F6	Implementation	Traceability	F6.3b	Why do you not have system(s) in place to track and monitor the origin of your disclosed commodity(ies) and what are your plans to develop these in the future?	F6.3	Yes
F6	Implementation	Certification and sustainability standards	F6.4	Do you specify any third-party certification schemes for your disclosed commodity(ies)? If yes, indicate the volume and percentage of your production and/or consumption covered.	N/A	Yes
F6	Implementation	Certification and sustainability standards	F6.5	Do you specify any sustainable production/procurement standards for your disclosed commodity(ies), other than third-party certification? If yes, indicate the percentage of consumption covered and if you monitor supplier compliance with these standards.	N/A	No
F6	Implementation	Engagement	F6.6	Are you working with smallholders to encourage and support best practices that aim to reduce or remove deforestation/forest degradation?	F0.4	No
F6	Implementation	Engagement	F6.7	Are you working with your direct suppliers to support and improve their capacity to supply sustainable raw materials?	F0.4	No
F6	Implementation	Engagement	F6.8	Are you working beyond your first-tier supplier(s) to manage and mitigate forests-related risks?	F0.4	No
F6	Implementation	Engagement	F6.9	Do you participate in external initiatives or activities to further the implementation of your policies concerning the sustainability of your disclosed commodity(ies)?	N/A	No
F7	Linkages and trade-offs	Linkages and trade-offs	F7.1	Has your organization identified any linkages or trade-offs between forests and other environmental issues in its direct operations and/or other parts of its value chain?	F7.1a, F7.1b	No
F7	Linkages and trade-offs	Linkages and trade-offs	F7.1a	Describe the linkages or trade-offs and the related management policy or action	F7.1	No
F7	Linkages and trade-offs	Linkages and trade-offs	F7.1b	Why has your organization not identified any linkages or trade-offs between forests and other environmental issues?	F7.1	No
F8	Verification	Verification	F8.1	Do you verify any forests information reported in your CDP disclosure?	F8.1a	No
F8	Verification	Verification	F8.1a	Which data points within your CDP disclosure have been verified, and which standards were used?	F8.1	No
F9	Barriers and challenges	Barriers and challenges	F9.1	Describe the key barriers or challenges to avoiding forests-related risks in your direct operations or in other parts of your value chain.	N/A	Yes
F9	Barriers and challenges	Barriers and challenges	F9.2	Describe the main measures that would improve your organization's ability to manage forests-related risks.	N/A	Yes

Module no.	Module	Section	Question no.	2018 question	Linked questions	Minimum tier
F10	Signoff	Signoff	F10.1	Provide the following information for the person that has signed off (approved) your CDP forests response	N/A	Yes
SF	Supply chain	Supply chain introduction	SF0.1	What is your organization's annual revenue for the reporting period?	N/A	Yes
SF	Supply chain	Supply chain introduction	SF0.2	Do you have an ISIN for your organization that you are willing to share with CDP?	SF0.2a	Yes
SF	Supply chain	Supply chain introduction	SF0.2a	Please share your ISIN in the table below.	SF0.2	Yes
SF	Supply chain	Certified volume sold	SF1.1	On F6.4 you were asked "Do you specify any third-party certification schemes for your disclosed commodity(ies)? If yes, indicate the volume and percentage of your production and/or consumption covered". Can you also indicate, for each of your disclosed commodity(ies), the percentage of certified volume sold to each requesting CDP supply chain member?	SF1.1a, SF1.1b	Yes
SF	Supply chain	Certified volume sold	SF1.1a	For each of your requesting CDP supply chain members, indicate the percentage of certified volume sold per disclosed commodity(ies).	SF1.1	Yes
SF	Supply chain	Certified volume sold	SF1.1b	Why can you not indicate the percentage of certified volume sold to each of your requesting CDP supply chain members? Describe any future plans for adopting and communicating levels of certification to requesting members.	SF1.1	Yes
SF	Supply chain	Collaborative opportunities	SF2.1	Please propose any mutually beneficial forests-related projects you could collaborate on with specific CDP supply chain members.	N/A	Yes
SF	Supply chain	Collaborative opportunities	SF2.2	Have requests or initiatives by CDP supply chain members prompted your organization to take organizational-level action to reduce or remove deforestation/forest degradation from your operations or your supply chain?	SF2.2a	Yes
SF	Supply chain	Collaborative opportunities	SF2.2a	Specify the requesting CDP supply chain member(s) that have driven organizational-level action to reduce or remove deforestation/forest degradation from your operations or your supply chain and provide details on how	SF2.2	Yes