

# DRAFT: CDP 2018 climate change questionnaire for agriculture

## Introduction to this document

This document is a proposed draft of the CDP 2018 climate change questionnaire for sectors in the agricultural cluster. Questions are not final and are subject to change. Many of the specific agriculture questions are modified versions of questions originally present in the old climate change FBT module.

## Question numbering

Question numbers in this document are subject to change. In some cases, question numbers from CDP's 2017 climate change questionnaire are provided for reference.

## Tags

This document uses tags to characterize questions:

- **AC**: This question is specific to the agricultural commodities sector, in the climate change questionnaire.
- **FB**: This question is specific to the food, beverage and tobacco sector, in the climate change questionnaire.
- **PF**: This question is specific to the paper and forestry sector, in the climate change questionnaire.
- **No change**: This question has not changed (note the question number may have changed)
- **Minor change**: This is a modification of an existing CDP question, by changing the wording of the question text or drop downs
- **Modified question**: This is a modification of an existing CDP question, by adding a new data point, merging and/or splitting existing questions
- **New question**: This is a new question proposed by CDP
- **TCFD**: This question/data point supports disclosure in line with the recommendations of the Task force on Climate-related Financial Disclosures (TCFD)

# DRAFT: CDP 2018 climate change questionnaire for agriculture

## Table of contents

Introduction to this document .....	1
Question numbering .....	1
Tags.....	1
CC0. Introduction .....	4
CC1. Governance .....	5
Board and management responsibility .....	5
Individual performance .....	6
CC2. Risk & opportunity management.....	7
Time Horizons .....	7
Substantive change .....	7
Risk & opportunity identification approach .....	7
Risk disclosure .....	9
Opportunity disclosure.....	10
Risk management.....	10
CC3. Strategy and scenario analysis.....	13
Strategy .....	13
CC4. Targets and performance.....	15
Targets.....	15
Emissions performance .....	16
Emissions reduction initiatives .....	17
Land management practices .....	19
CC5. Metrics .....	22
Emissions methodology.....	22
Energy .....	22
Emissions boundary for Scope 1 and 2.....	24
Scope 1 and 2 emissions data .....	24
Scope 3 emissions .....	25
Emissions boundary.....	25
Scope 3 emissions.....	26
Activity area .....	26
Evaluation status .....	26
Verification .....	27
Carbon dioxide emissions from biologically sequestered carbon .....	28
Emissions intensity .....	31
Scope 1 emissions breakdown.....	32
Scope 2 emissions breakdown.....	36
Additional climate-related metrics .....	38
No routes .....	38
CC6. Carbon pricing & trading .....	40

For drafting purposes only

# DRAFT: CDP 2018 climate change questionnaire for agriculture

Carbon price .....	40
Carbon pricing system .....	41
CC7. Engagement.....	43
Value chain engagement.....	43
Policy engagement & lobbying .....	48
Communications .....	49
CC8. Sign off .....	50
Sign off.....	50

# DRAFT: CDP 2018 climate change questionnaire for agriculture

## CC0. Introduction

Cluster specific question in this section: CC-AC/FB/PF0.5

Tag: No change

### (CC0.1) Introduction

Please give a general description and introduction to your organization

Tag: No change

### (CC0.2) Reporting year

Please state the start and end date of the year for which you are reporting data

Tag: No change

### (CC0.3) Country list configuration

Please select the countries for which you will be supplying data

Tag: No change

### (CC0.4) Currency selection

Please select the currency in which you would like to submit your response

Tags: Modified question; AC; FB; PF

RATIONALE: To reduce the reporting burden, CDP has combined all the leading questions for each activity in the value chain into one single leading question.

**(CC-AC/FB/PF0.5) Are agricultural/forestry, processing, distribution or consumption activities, whether in your direct operations or elsewhere in your value chain, relevant to your climate change disclosure (FBT1.1, FBT2.1, FBT3.1 and FBT4.1, 2017)?**

Business activities	Do you have operations in?
Agriculture/Forestry	<ul style="list-style-type: none"> <li>• Own land only</li> <li>• Elsewhere in the value chain only</li> <li>• Both own land and elsewhere in the value chain</li> <li>• No</li> </ul>
Processing	<ul style="list-style-type: none"> <li>• Direct operations</li> <li>• Elsewhere in the value chain only</li> <li>• Both direct operations and elsewhere in the value chain</li> <li>• No</li> </ul>
Distribution	<ul style="list-style-type: none"> <li>• Direct operations</li> <li>• Elsewhere in the value chain only</li> <li>• Both direct operations and elsewhere in the value chain</li> <li>• No</li> </ul>
Consumption	<ul style="list-style-type: none"> <li>• Yes</li> <li>• No</li> </ul>

For drafting purposes only

# DRAFT: CDP 2018 climate change questionnaire for agriculture

## CC1. Governance

### Board and management responsibility

SECTION RATIONALE: CDP has added these questions to elicit the level at which climate-related issues are structurally handled at the board-level, as well as the frequency and nature of these discussions. These questions support TCFD Governance recommendations a): Describe the board's oversight of climate-related risks and opportunities; and b): Describe management's role in assessing and managing climate-related risks and opportunities.

**Tags: Modified question; TCFD**

RATIONALE: CDP has modified CC1.1 (Where is the highest level of direct responsibility for climate change within your organization?), to ask if there is board level oversight of climate change issues.

**(CC1.1) Is there board level oversight of climate change issues? (Yes or No)**

*If Yes to CC1.1:*

**Tag: No change**

**(CC1.1a) Please identify the position of the individual or name of the committee with this responsibility.**

**Tags: New question; TCFD**

**(CC1.1b) Please provide further details on the board's/committee's (appointed by the board) oversight of climate-related issues.**

Are climate change-related issues a scheduled agenda item?	Into which governance mechanisms are climate-related issues integrated?	Please explain	Comment
Select from: Scheduled – all meetings; Scheduled – some meetings; Sporadic - as important matters arise; Other, please specify	Multi-select: Reviewing and guiding strategy and major plans of action; Risk management policies; Annual budgets; Business plans; Performance objectives; Monitoring implementation and performance; Overseeing major capital expenditures; Acquisitions and divestitures; Incentives; Monitoring and overseeing progress against goals and targets for addressing climate-related issues; Other, please explain		

For drafting purposes only

# DRAFT: CDP 2018 climate change questionnaire for agriculture

**Tags: New question; TCFD**

(CC1.1c) **Below board-level, please identify the position of the individual or name of the committee in management with the highest responsibility for climate change.**

**Tags: New question; TCFD**

(CC1.1d) **Please identify and describe the climate-related responsibilities that have been assigned to management-level positions or committees.**

Name of the committee/ Position of individual	Responsibility	Description of responsibility	Accountability	How regularly are climate-related issues featured on management committee's agenda	Comment
	Select all that apply: Assessing risks and opportunities; Managing risks and opportunities; Other, please specify.			Select from: Scheduled – all meetings; Scheduled – some meetings; Sporadic - as important matters arise; Other, please specify	

[Add row]

## Individual performance

**Tag: No Change**

(CC1.2) **Do you provide incentives for the management of climate change issues, including the attainment of targets? (Yes or No)**

*If Yes to CC1.2:*

(CC1.2a) **Please provide further details on the incentives provided for the management of climate change issues**

Who is entitled to benefit from these incentives?	The type of incentives	Incentivized performance indicator	Comment

For drafting purposes only

# DRAFT: CDP 2018 climate change questionnaire for agriculture

## CC2. Risk & opportunity management

### Time Horizons

Tags: New question; TCFD

RATIONALE: CDP has added this question to understand the different timescales at which businesses, strategy and financial planning considers climate-related issues. Subsequent questions on risk and opportunity disclosure, as well as transition planning, relate to different time horizons, hence their definition is requested here. This question supports TCFD Strategy recommendation a): Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.

**(CC2.1) Please describe what your company considers to be short-, medium- and long-term horizons.**

Time horizon	Definition	Comment
Short-term		
Medium-term		
Long-term		

### Substantive change

Tags: New question; TCFD

RATIONALE: CDP has added this question to elicit how organizations identify which risks and opportunities could have a substantive impact on their operations. This question supports TCFD Governance recommendation a): Describe the board's oversight of climate-related risks and opportunities; and Strategy recommendation b): Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.

**(CC2.2) Please describe the processes used to determine which climate-related risks and opportunities could have a substantive financial impact on your business, operations, revenue and expenditure, assets and liabilities, and capital allocation.**

### Risk & opportunity identification approach

SECTION RATIONALE: CDP has added these questions to further elicit the process through which climate-related risks and opportunities are determined, handled and integrated at an organization. These questions support TCFD Governance recommendation b): Describe management's role in assessing and managing climate-related risks and opportunities; and Risk Management recommendations a): Describe the organization's processes for identifying and assessing climate-related risks; b): Describe the organization's processes for managing climate-related risks; and c): Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.

Tags: New question; TCFD

**(CC2.3) Please select the option that best describes your risk identification and assessment procedures with regard to climate change risks and opportunities.**

Select from:

- Integrated into multi-disciplinary company-wide risk identification and assessment processes
- A specific climate change risk identification and assessment process
- There are no documented processes for identifying and assessing risks and opportunities from climate change

For drafting purposes only

## DRAFT: CDP 2018 climate change questionnaire for agriculture

*If, in response to CC2.3, 'Integrated into multi-disciplinary company-wide risk identification and assessment process; or a specific climate change risk identification and assessment process:*

### Tags: Modified question; TCFD

RATIONALE: This question has been modified from table CC2.1a (2017) and the question text has been reworded.

**(CC2.3a) Please provide further details on your risk identification and assessment procedures with regard to climate change risks and opportunities.**

Frequency of monitoring	To whom are results reported?	Geographical areas considered	How far into the future are risks considered?	Comment
Select from: Six-monthly or more frequently; Annually; Every two years; Sporadically, not defined; Never	Select from: Board or individual/ sub-set of the board or committee appointed by the board; Other committee; Senior manager; Other manager; Nobody		Select from: Up to 1 year; 1 to 3 years; 3 to 6 years; > 6 years; Unknown	

### Tags: New question; TCFD

**(CC2.3b) Please describe your risk management procedures for identifying and assessing climate-related risks and opportunities.**

### Tags: New question; TCFD

**(CC2.3c) Please identify which of the following criteria are factored into your organization's climate risk assessments.**

Criteria	Relevance	Please explain
Current regulation	Select from: Relevant, included; Relevant, included for some suppliers, facilities, or product lines; Relevant not yet included; Not relevant, included; Not relevant; Not evaluated.	
Emerging regulation		
Upstream value chain issues		
Downstream value chain issues		
Other, please explain		

*If, in response to CC2.3, there are no documented processes for identifying and assessing risks and opportunities from climate change:*

## DRAFT: CDP 2018 climate change questionnaire for agriculture

**Tag: Modified question**

RATIONALE: This question has been modified from CC2.1d (2017). The question text and table columns have been reworded and modified.

(CC2.4d) **Please explain why you do not have a process in place for identifying and assessing risks and opportunities from climate change, and whether you plan to introduce such a process in the future.**

Primary reason	Please explain
Select from: Climate change risk assessment in progress; Important but not an immediate business priority; We are planning to introduce one in the next two years; Judged to be unimportant; No instruction from management; Lack of internal resources; Other, please specify	

**Risk disclosure**

SECTION RATIONALE: CDP has modified CC5.1 (2017) to align more closely with TCFD recommended disclosures. It now additionally asks about assets, liabilities, and capital allocation. The table has also been modified with some columns being re-worded, some being removed (Potential impact, Direct/Indirect, Estimated financial implications of the risk before taking action, Methods you are using to manage this), some being added (Financial Impact Driver, Financial Impact). These questions support TCFD Strategy recommendation a): Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term; and b): Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy and financial planning.

**Tags: Modified question; TCFD**

(CC2.5) **Have you identified any inherent climate change risks that have the potential to have a substantive financial impact on your business, operations, revenue or expenditure, assets and liabilities, and capital allocation?** (Yes or No)

*If Yes to CC2.5:*

**Tags: Modified question; TCFD**

(CC2.5a) **Please provide details of your identified risks that have the potential to have a substantive financial impact on your business, operations, revenue or expenditure, assets and liabilities, and capital allocation.**

Identifier	Climate-related risk driver	Company specific description	Time horizon	Financial impact driver	Estimated financial impact	Financial impact	Likelihood	Magnitude

For drafting purposes only

# DRAFT: CDP 2018 climate change questionnaire for agriculture

## Opportunity disclosure

SECTION RATIONALE: CDP has modified CC6.1 (2017) to align more closely with TCFD recommended disclosures. It now additionally asks about assets, liabilities, and capital allocation. The table has also been modified with some columns being re-worded, some being removed (Potential impact, Direct/Indirect, Estimated financial implications of the opportunity before taking action, Methods you are using to manage this), some being added (Financial Impact Driver, Financial Impact). These questions support TCFD Strategy recommendation a): Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term, and TCFD Strategy recommendation b): Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy and financial planning.

**Tags: Modified question; TCFD**

**(CC2.6) Have you identified any inherent climate change opportunities that have the potential to have a substantive financial impact on your business, operations, revenue or expenditure, assets and liabilities, and capital allocation? (Yes or No)**

*If Yes to CC2.6:*

**Tags: Modified question; TCFD**

**(CC2.6a) Please provide details of your identified opportunities that have the potential to have a substantive financial impact on your business, operations, revenue or expenditure, assets and liabilities, and capital allocation.**

Identifier	Climate-related opportunity driver	Company specific description	Time horizon	Financial impact driver	Estimated financial impact	Financial impact	Likelihood	Magnitude

## Risk management

**Tag: No change**

**(CC2.7) Please select the option that best describes your risk management procedures with regard to climate change risks and opportunities. (CC2.1, 2017)**

Select from:

- Integrated into multi-disciplinary company-wide risk management processes
- A specific climate change risk management process
- There are no documented processes for managing risks and opportunities from climate change

*If, in response to CC2.7, 'Integrated into multi-disciplinary company-wide risk management process; or a specific climate change risk management process:*

For drafting purposes only

## DRAFT: CDP 2018 climate change questionnaire for agriculture

### Tags: Modified question; TCFD

RATIONALE: CDP has modified this question from CC2.1a (2017). Rather than a table asking about frequency of monitoring, geographical areas considered, and how far into the future risks are considered, the question now focuses on general management of climate-related risks and opportunities. This question supports TCFD's Risk Management recommendation b): Describe the organization's process for managing climate-related risks.

**(CC2.7a) Please describe your process(es) for managing climate-related risks and opportunities.**

### Tags: Modified question; TCFD

RATIONALE: CDP has modified this question from CC2.1b (2017). Rather than asking about how risk and opportunity identification processes are applied at both the company and asset level, the question now asks how risks and opportunities are integrated into your business. This question supports TCFD's Risk Management recommendation c): Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.

**(CC2.7b) Please describe where and how your identified risks and opportunities have been integrated into your business.**

Area	Relevance	Risk/Opportunity	Description
Products and services	Select from: Relevant, included; Relevant, included for some suppliers, facilities, or product lines, Relevant not yet included; Not relevant, included; Not relevant; Not evaluated.	Multi-select which risks/opportunities have impacted this aspect of business strategy	Open text
Supply chain and/or value chain			
Adaptation and mitigation activities			
Investment in R&D			
Operations			
Other, please specify			

## DRAFT: CDP 2018 climate change questionnaire for agriculture

**Tags: New question; TCFD**

RATIONALE: CDP has added this question to understand how climate-related issues may affect an organization's financial planning process. It supports TCFD Strategy recommendation b): Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy and financial planning.

**(CC2.7c) Please describe where and how your identified risks and opportunities have served as an input to your financial planning process.**

	Area	Relevance	Risk/Opportunity	Description
Income statement	Revenues	Select from: Relevant, included; Relevant, included for some suppliers, facilities, or product lines, Relevant not yet included; Not relevant, included; Not relevant; Not evaluated.	Multi-Select the risks or opportunities that have impacted this aspect of business strategy	
	Operating costs			
	Capital expenditures / capital allocation			
Balance sheet	Acquisitions and divestments			
	Access to capital			
	Assets			
	Liabilities			
	Other, please specify			

**Tags: Modified question; TCFD**

RATIONALE: The table for this question has been modified from the one presented in CC2.1d (2017). *If, in response to CC2.7, there are no documented processes for managing risks and opportunities from climate change:*

**(CC2.7d) Please explain why you do not have a process in place for managing risks and opportunities from climate change, and whether you plan to introduce such a process in the future.**

Primary reason	Please explain
Select from: Climate change risk assessment in progress; We are planning to introduce one in the next two years; Important but not an immediate business priority; Judged to be unimportant; No instruction from management;  Lack of internal resources; Other, please specify	

For drafting purposes only

## DRAFT: CDP 2018 climate change questionnaire for agriculture

**CC3. Strategy and scenario analysis****Strategy**

SECTION RATIONALE: The low-carbon transition has strategic implications for businesses in the short, medium and long-term, therefore CDP has added questions to elicit how companies are evaluating their climate risks. To quantify these potential risks, companies can use scenario analysis to understand how various potential climate pathways affect their business model. Transition planning is also an important evolution of strategic environmental planning, and includes all the relevant changes that need to be made to the company's business model before the company can adjust to a low-carbon future. This is especially relevant for companies operating in high impact sectors. The following questions support the TCFD's Strategy recommendation c): Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario. Climate-related scenario analysis and transition planning disclosure was piloted by CDP in the [Assessing Low-Carbon Transition](#) (ACT) initiative in 2016.

**Tags: No change; TCFD**

**(CC3.1) Is climate change integrated into your business strategy? (CC2.2, 2017)**

*If Yes to CC3.1:*

**Tags: New question; TCFD**

**(CC3.1a) Please indicate whether your company uses climate-related scenario analysis to inform your business strategy?**

Select from:

- No, and not planning to do so in the next 2 years
- No, but considering starting to do so in the next 2 years
- Yes, qualitative
- Yes, quantitative
- Yes, qualitative and quantitative

*If Yes to CC3.1:*

**Tags: New question; TCFD**

**(CC3.1b) Please indicate whether your company has developed a low-carbon transition plan to support the long-term business strategy?**

Select from:

- Yes
- No
- In development

*If Yes to CC3.1:*

**Tags: No change; TCFD**

**(CC3.1c) Please describe how climate change is integrated into your business strategy. (CC2.2a, 2017)**

For drafting purposes only

# DRAFT: CDP 2018 climate change questionnaire for agriculture

If Yes to CC3.1a:

**Tags: New question; TCFD**

RATIONALE: CDP has asked this question to elicit details about the scenarios being analyzed and about how their outcomes are used within the organization. CDP proposes an open-ended question to allow for a variety of scenarios and levels of detail.

**(CC3.1d) Please disclose details of your company's use of climate-related scenario analysis.**

Identifier	Details
2DS, IEA 450, Greenpeace, DDPP, or TRS 1, 2, 3 or PRS 1, 2, 3	<p>Companies should disclose their inputs, assumptions and analytical methods used for this scenario</p> <p>For existing scenarios (e.g. IEA 450 etc.) companies should disclose how they have altered/changed the inputs, assumptions or analytical methods to cater to their needs</p>

[Add row]

If Yes to CC3.1b:

**Tags: New question; TCFD**

RATIONALE: CDP proposes an open-ended text field since low-carbon transition planning is a relatively new concept with few standardized frameworks. This allows for companies to answer with varying degrees of detail.

**(CC3.1e) Please disclose details of your company's low-carbon transition plan.**

*If, in response to CC3.1, climate change is not integrated into your business strategy:*

**(CC3.1f) Please explain why climate change is not integrated into your business strategy. (CC2.1d, 2017)**

*If No in response to CC3.1a:*

**Tag: New question**

**(CC3.1g) Please describe why your company does not use climate-related scenario analysis to inform your business strategy.**

## DRAFT: CDP 2018 climate change questionnaire for agriculture

### CC4. Targets and performance

#### Targets

#### Tags: Modified questions; TCFD

RATIONALE: An effort was made to merge the multitude of targets questions and some of the performance questions. Furthermore, the information on the completion rate of the targets (CC3.1c, 2017) has also been included. This was done to center the relevant information in one place and make it easier for data users to compare targets.

(CC4.1) **Did you have an emission reduction target that was active in the reporting year? (CC3.1, 2017)** (Absolute and/or intensity target)

*If, in response to CC4.1, 'Absolute target', go to CC4.1a; and if 'Intensity target', go to CC4.1b:*

(CC4.1a) **Please provide details of your absolute target.**

ID	Scope	% emissions in Scope	% reduction from base year	Base Year	Start year	Base year emissions covered by target (metric tons CO2e)	Target year	Is this a science-based target?	% complete (emissions)	Target Status	Please explain

(CC4.1b) **Please provide details of your intensity target.**

This question uses a modified table based on the table above (CC4.1a):

- The 'Base year emissions covered by target' column is replaced with a 'Normalized base year emissions column;
- A column for 'Metric' selection is included;
- A column for the '% change anticipated in absolute Scope 1+2 emissions' is included; and
- A column for the '% change anticipated in absolute Scope 3 emissions' is included

For drafting purposes only

# DRAFT: CDP 2018 climate change questionnaire for agriculture

**Tags: New question; TCFD**

RATIONALE: Emissions reduction targets are not the only type of relevant targets that organizations use to drive change. CDP previously asked for renewable energy targets (CC3.1d, 2017). This question has now been removed and replaced with a more open table where disclosers can report on any other climate-related targets. This includes renewable energy, but also includes for example waste and consumption reduction targets.

**(CC4.2) Please provide details of other key climate-related targets not already reported in question CC4.1/a/b.**

Target	Base year	Start year	Target year	KPI – Metric numerator	KPI – Metric denominator (intensity targets only)	KPI in base year	KPI in target year	Please explain	Part of emissions target
Select from: Renewable energy consumption; Renewable energy production; Waste; Energy usage; Land use; Engagement with suppliers; Other, please specify									

**Emissions performance**

**Tag: No change**

**(CC4.3) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous year? (CC12.1, 2017)**

*If emissions have increased, decreased or remained the same overall:*

**Tag: Modified question**

RATIONALE: We proposed to remove the 'Direction of change' column and enable negative as well as positive numbers in the 'Emissions value' column, which would indicate the direction of change.

**(CC4.3a) Please identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined) and for each of them specify how your emissions compare to the previous year (CC12.1a, 2017)**

Reason	Emissions value (percentage)	Please explain and include calculation
Change in renewable energy consumption		
Other emissions reduction activities		
Divestment		
Acquisitions		

For drafting purposes only

## DRAFT: CDP 2018 climate change questionnaire for agriculture

Mergers		
Change in output		
Change in methodology		
Change in boundary		
Change in physical operating conditions		
Unidentified		
Other		

**Tag: No change**

(CC4.3b) Are your emissions performance calculations in CC4.3 and CC4.3a based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure? (CC12.1b, 2017)

**Tag: No change**

(CC4.4) Are you able to compare your Scope 3 emissions for the reporting year with those for the previous year for any sources? (CC14.3, 2017) (Yes or No)

*If Yes to CC4.4:*

**Tag: Modified question**

RATIONALE: We proposed to remove the 'Direction of change' column and enable negative as well as positive numbers in the 'Emissions value' column, which would indicate the direction of change.

(CC4.4a) Please identify the reasons for any change in your Scope 3 emissions and for each of them specify how your emissions compare to the previous year (CC14.3a, 2017)

Sources of Scope 3 emissions	Reason for change	Emissions value (percentage)	Comment

**Emissions reduction initiatives****Tag: No change**

(CC4.5) Did you have emissions reduction initiatives that were active within the reporting year (this can include those in the planning and/or implementation phases) (CC3.3, 2017)

*If Yes to CC4.5, complete questions CC4.5a, CC4.5b and CC4.5c:*

**Tag: No change**

(CC4.5a) Please identify the total number of projects at each stage of development, and for those in the implementation stages, the estimated CO<sub>2</sub>e savings (CC3.3a, 2017)

## DRAFT: CDP 2018 climate change questionnaire for agriculture

Stage of development	Number of projects	Total estimated annual CO <sub>2</sub> e savings in metric tons CO <sub>2</sub> e (only for rows marked *)
Under investigation		
To be implemented*		
Implementation commenced*		
Implemented*		
Not to be implemented		

**Tag: No change**

(CC4.5b) For those initiatives implemented in the reporting year, please provide details in the table below (CC3.3b, 2017)

Activity type	Description of activity	Estimated annual CO <sub>2</sub> e savings (metric tons CO <sub>2</sub> e)	Scope	Voluntary/ Mandatory	Annual monetary savings (unit currency – as specified in CC0.4)	Investment required (unit currency – as specified in CC0.4)	Payback period	Estimated lifetime of the initiative	Comment

**Tag: No change**

(CC4.5c) What methods do you use to drive investment in emissions reduction activities? (CC3.3c, 2017)

Method	Comment

*If no to CC4.5:*

**Tag: No change**

(CC4.5d) If you do not have any emissions reduction initiatives, please explain why not. (CC3.3d, 2017)

**Tag: No change**

(CC4.6) Do you classify any of your existing goods and/or services as low carbon products or do they enable a third party to avoid GHG emissions? (CC3.2, 2017) (Yes or No)

*If Yes to CC4.6:*

**Tag: No change**

(CC4.6a) Please provide details of your products and/or services that you classify as low carbon products or that enable a third party to avoid GHG emissions (CC3.2a, 2017)

For drafting purposes only

# DRAFT: CDP 2018 climate change questionnaire for agriculture

Level of aggregation	Description of product/ Group of products	Are you reporting low carbon product/s or avoided emissions?	Taxonomy, project or methodology used to classify product/s as low carbon or to calculate avoided emissions	% revenue from low carbon product/s in the reporting year	Comment

**Land management practices**

RATIONALE: This subsection aims to capture details, and encourage progress, on implementation of management practices that are directly related to land activities.

If "Own land only" or "Both own land and elsewhere in value chain" is selected in CC-AC/FB/PF0.5, row for "Agriculture/Forestry":

**Tags: Minor change; AC; FB; PF**

(CC-AC/FB/PF4.7) **Do you implement management practices on your own land with a climate change mitigation and/or adaption benefit? (Yes/No/Don't know) (FBT1.4, 2017)**

If "Yes" is selected in CC-AC/FB/PF4.7:

**Tags: Modified question; AC; FB; PF; TCFD**

RATIONALE: CDP has added new drop down options for management practices to include all the relevant practices that are commonly used in all the three sectors within the agricultural cluster.

(CC-AC/FB/PF4.7a) **Please identify management practices undertaken on your own land with a climate change mitigation and/or adaption benefit. (FBT1.4a, 2017)**

Activity ID	Management practice	Description of management practice	Climate change related benefit	Comment
Select an activity ID	Select from: Afforestation; Agroforestry; Biodiversity considerations; Change in the topography or landscapes; Composting; Crop diversity; Contour farming; Crop rotation; Diversifying farmer income; Efficient equipment use; Equipment maintenance and calibration; Enhanced forest regeneration practices; Feeding strategies to reduce methane emissions; Fertilizer management; Fire control; Governmental or institutional policies and programs; Green harvesting; Integrated pest management; Knowledge sharing;	Text field [maximum 2400 characters]	Select all that apply: Emissions reductions (mitigation); Increasing resilience to climate change (adaption); Increase carbon sink (mitigation); Reduced demand for fossil fuel (adaption); Reduced demand for fertilizers (adaption); Reduced demand for pesticides (adaption); Other, please specify	Text field [maximum 2400 characters]

For drafting purposes only

**DRAFT: CDP 2018 climate change questionnaire for agriculture**

	Land use change; Low carbon energy use; Low tillage and residue management; Livestock management; Manure management; Nitrogen-fixing plants as cover crop; Organic farming; Practices to increase wood production and forest productivity; Permanent soil cover (including cover crops); Pest, disease and weed management practices; Reducing energy use; Reforestation; Replacing fossil fuels by renewable energy sources; Restoration of degradation lands and cultivated organic soils; Rice management; Seed variety selection; Selective logging; Selecting species to maximize carbon capture; Species introduction; Timing of farm operations; Waste management; Waste re-use; Waste recycling; Other, please specify.			
--	--	--	--	--

[Add row]

If “Yes” is selected in CC-AC/FB/PF4.7:

**Tags: New Question; AC; FB; PF**

RATIONALE: For investors and other data users, it is important to know if organizations are monitoring the impacts of any management procedures. We added CC-AC/FB/PF4.8 as a new leading question to the following CC-AC/FB/PF4.8a, where companies can disclose details on impacts of any implemented management practice. (FBT1.4b question was split into CC-AC/FB/PF4.8 and CC-AC/FB/PF4.8a)

**(CC-AC/FB/PF4.8) Does your implementation of these management practices have other impacts? (Yes/No/Don’t know) (FBT1.4b, 2017)**

If “Yes” is selected in CC-AC/FB/PF4.8

**Tags: Minor change; AC; FB; PF**

**(CC-AC/FB/PF4.8a) Please provide details of these management practices that have other impacts? (FBT1.4b, 2017)**

Activity ID	Impact on yield	Impact on cost	Impact on soil quality	Impact on biodiversity	Impact on water	Other impact	Description of impacts	Comment
-------------	-----------------	----------------	------------------------	------------------------	-----------------	--------------	------------------------	---------

For drafting purposes only

# DRAFT: CDP 2018 climate change questionnaire for agriculture

--	--	--	--	--	--	--	--	--

If "Own land only" or "Both own land and elsewhere in value chain" is selected in CC-AC/FB/PF0.5 row for "Agriculture/Forestry" & "No" is selected in CC-AC/FB/PF4.7:

**Tags: Minor change; AC; FB; PF**

(CC-AC/FB/PF4.8b) **Do you have any plans to implement agricultural or forest management practices in the future? (Yes/No) (FBT1.4c, 2017)**

If "Yes" is selected in CC-AC/FB/PF4.8b:

**Tags: Minor change; AC; FB; PF**

(CC-AC/FB/PF4.8c) **Please detail your plans to implement agricultural or forest management practices in the future. (FBT1.4d, 2017) [Maximum 5000 characters]**

If 'Afforestation', 'Restoration', and/or 'Reforestation' is selected in column 2 of CC-AC/FB/PF4.7a:

**Tags: New question; PF**

RATIONALE: CDP has added CC-PF4.9, CC-PF4.9a and CC-PF4.9b to the Paper and Forestry sector questionnaire, after receiving several requests by companies. Disclosers will now be able to provide details on outcomes and/or plans of projects that deliver, or aim to deliver, climate change mitigation. Note that with these questions, CDP would like to capture details on reforestation projects that have been (will be) implemented as an additional climate change mitigation procedure to those usually undertaken as part of a company's direct operations.

(CC-PF4.9) **Does your organization have any afforestation, restoration or any other reforestation project(s) that deliver, or aim to deliver, climate change mitigation in addition to those that are part of your direct operations? (Yes/No, but plan to adopt/No)**

If "Yes" in CC-PF4.9:

**Tags: New question; PF**

(CC-PF4.9a) **Please provide details on your reforestation project(s) that deliver, or aim to deliver, climate change mitigation in addition those that are part of your direct operations.**

Project ID	Project type	Baseline year	Target year	Frequency of monitoring	Please explain
Create an ID	Select from: Afforestation; Restoration; Other, please specify.	[DD/MM/YYYY]	[DD/MM/YYYY]	Select from: Yearly; Every 2 years; Every 5 years; Every 10 years; Other, please specify.	Text field [Maximum 2400 characters]

[Add rows]

If "No, but plan to adopt in the near future" in CC-PF4.9:

**Tags: New question; PF**

(CC-PF4.9b) **Please explain your future plans to implement a reforestation project(s).**

Text field [maximum 5000 characters]

For drafting purposes only

# DRAFT: CDP 2018 climate change questionnaire for agriculture

## CC5. Metrics

### Emissions methodology

Tag: No change

(CC5.1) Please provide your base year and base year emissions (Scopes 1 and 2) (CC7.1, 2017)

Tag: No change

(CC5.2) Please give the name of the standard, protocol or methodology you have used to collect activity data and calculate Scope 1 and Scope 2 emissions (CC7.2, 2017)

If you have selected "Other" in CC5.2:

Tag: No change

(CC5.2a) If you have selected "Other" in CC5.2 please provide details of the standard, protocol or methodology you have used to collect activity data and calculate Scope 1 and Scope 2 emissions (CC7.2a, 2017)

### Energy

Tag: No change

(CC5.3) What percentage of your total operational spend in the reporting year was on energy? (CC11.1, 2017)

Tag: Modified question

RATIONALE: CDP proposes this consolidated table question, based on existing 2017 question CC11.2 (heat, steam and cooling purchased and consumed, in MWh), adding electricity to the question for a more complete energy consumption profile.

(CC5.4) Please state how much electricity, heat, steam, and cooling in MWh your organization has purchased or acquired, and consumed during the reporting year.

Energy type	MWh
Electricity	
Heat	
Steam	
Cooling	

Tag: New question

RATIONALE: CDP proposes a new leading question on organizations' use of purchased and/or self-produced fuels. Organizations answering 'yes' will be presented with a follow up question.

(CC5.5) Please indicate whether your organization has consumed any fuel for energy purposes during the reporting year. (Yes or No)

If Yes to CC5.5:

For drafting purposes only

# DRAFT: CDP 2018 climate change questionnaire for agriculture

**Tag: Modified question**

RATIONALE: CDP proposes this follow-up question which consolidates existing 2017 questions CC11.3 (fuel consumption in MWh) and CC11.3a (Fuel type breakdown), with the addition of fuel emissions factors and sources.

**(CC5.5a) Please state how much fuel in MWh your organization has consumed (for energy purposes) during the reporting year by fuel type.**

Fuels	MWh	Emission factor	Emissions factor source

[Add row]

**Tag: No change**

**(CC5.6) Please provide details of the electricity, heat, steam or cooling amounts that were accounted for at a low carbon emissions factor in the market based Scope 2 figure reported in CC5.11. (CC11.4, 2017)**

Basis for applying a low-carbon emissions factor	MWh consumed associate with low-carbon electricity, heat, steam or cooling	Emissions factor (in units of metric tons CO2e per MWh)	Comment

**Tag: New question**

RATIONALE: Distributed/on-site power generation, where an organization owns, operates or hosts power generation sources on or within their business facilities, is becoming more common among companies not active in the energy sector.

**(CC5.7) Has your organization produced any electricity, heat, steam, or cooling in the reporting year? (Yes or No)**

*If Yes to CC5.7:*

**Tag: New question**

RATIONALE: CDP proposes this follow-up question, based on existing 2017 question CC11.5, for organizations to report power production. This question will give insight into energy production and consumption, as well as the primary power generation source used (e.g. fossil fuel and/or renewable).

**(CC5.7a) Please provide details on the produced electricity, heat, steam, or cooling your organization has produced in the reporting year.**

Source	Energy type	Gross MWh generated	Emission factor	Net MWh generated	Comment
	Select from: Electricity; Heat; Steam; Cooling				

[Add row]

# DRAFT: CDP 2018 climate change questionnaire for agriculture

## Emissions boundary for Scope 1 and 2

**Tag: No change**

(CC5.8) Please select the boundary you are using for your Scope 1 and 2 greenhouse gas inventory (CC8.1, 2017)

## Scope 1 and 2 emissions data

**Tags: No change; TCFD**

(CC5.9) Please provide your gross global Scope 1 emissions figures in metric tonnes CO<sub>2</sub>e. (CC8.2, 2017)

**Tag: No change**

(CC5.10) Please describe your approach to reporting Scope 2 emissions. (CC8.3, 2017)

Scope 2, location-based	Scope 2, market-based	Comment

**Tags: No change; TCFD**

(CC5.11) Please provide your gross global Scope 2 emissions figures in metric tonnes CO<sub>2</sub>e. (CC8.3a, 2017)

Scope 2, location-based	Scope 2, market-based (if applicable)	Comment

**Tag: No change**

(CC5.12) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1 and Scope 2 emissions that are within your selected reporting boundary which are not included in your disclosure? (CC8.4, 2017)

*If Yes to CC5.12:*

**Tag: No change**

(CC5.12a) Please provide details of the sources of Scope 1 and Scope 2 emissions that are within your selected reporting boundary which are not included in your disclosure (CC8.4a, 2017)

Source	Relevance of Scope 1 emissions from this source	Relevance of location-based Scope 2 emissions from this source	Relevance of market-based Scope 2 emissions from this source (if applicable)	Explain why the source is excluded

## DRAFT: CDP 2018 climate change questionnaire for agriculture

**Scope 3 emissions****Emissions boundary**

If "Elsewhere in value chain only" or "Both own land and elsewhere in value chain" are selected for any row or if "Yes" is selected for 'Consumption' in CC-AC/FB/PF0.5:

Tags: Minor change; AC; FB; PF

(CC-AC/FB/PF5.13) Do you account for greenhouse gas emissions from activities in your value chain as part of the Scope 3 category? If yes or partially, please provide details. (FBT1.6, FBT2.4, FBT3.4, and FBT4.1a, 2017)

Activity area	Scope 3 Category	Do you account for the emissions from the relevant activity area in part of your value chain as part of the relevant Scope 3 category?
Agriculture/Forestry <i>If "Elsewhere in value chain only" or "Both own land and elsewhere in value chain" is selected in CC-AC/FB/PF0.5</i>	Purchased goods and services	Please select from: Yes; No; Partially.
Processing/Manufacturing <i>If "Elsewhere in value chain only" or "Both own land and elsewhere in value chain" is selected in CC-AC/FB/PF0.5</i>	Purchased goods and services	
Processing/Manufacturing <i>If "Elsewhere in value chain only" or "Both own land and elsewhere in value chain" is selected in CC-AC/FB/PF0.5</i>	Processing of sold products	
Distribution <i>If "Elsewhere in value chain only" or "Both own land and elsewhere in value chain" is selected in CC-AC/FB/PF0.5</i>	Upstream transportation and distribution	
Distribution <i>If "Elsewhere in value chain only" or "Both own land and elsewhere in value chain" is selected in CC-AC/FB/PF0.5</i>	Downstream transportation and distribution	
Consumption <i>if "Yes" is selected in CC-AC/FB/PF0.5</i>	Use of sold products	
Consumption <i>if "Yes" is selected in CC-AC/FB/PF0.5</i>	End of life treatment of sold products	

For drafting purposes only

# DRAFT: CDP 2018 climate change questionnaire for agriculture

## Scope 3 emissions

If “Yes” or “Partially” is answered to any of the rows in column 3 of CC-AC/FB/PF5.13:

**Tags: Modified question; AC; FB; PF**

RATIONALE: To facilitate the disclosure of Scope 3 data by activities throughout the value chain, CDP has combined Scope 3 questions into one single table. This will make the disclosure faster as data can be provided in one single place of the questionnaire. In addition, before CDP used to ask only whether companies collect Scope 3 data from processing, distribution and consumption activities. Now, CDP offers companies the opportunity to disclose these data. Note that this is a fixed table, created after a company has responded to the CC-AC/FB/PF5.13. Rows will only appear for those selected activities.

**(CC-AC/FB/PF5.13a) Please disclose your organization’s Scope 3 emissions and explain any exclusions: (FBT1.6a, 2017)**

Sources of Scope 3 emissions	Activity area	Evaluation status	Metric tons CO <sub>2</sub> e	Emissions calculation methodology	% emissions calculated from suppliers or value chain partners data	Explanation
Purchased goods and services	Agriculture/ Forestry		Numeric field			
Purchased goods and services	Processing					
Purchased goods and services	<i>All other areas</i>					
Capital goods	N/a					
Fuel-and-energy-related activities (not included in Scope 1 or 2)	N/a					
Upstream transportation and distribution	Distribution					
Upstream transportation and distribution	<i>All other areas</i>					
Waste generated in operations	N/a					
Business travel	N/a					
Employee commuting	N/a					

For drafting purposes only

## DRAFT: CDP 2018 climate change questionnaire for agriculture

Upstream leased assets	N/a					
Investments	N/a					
Downstream transportation and distribution	Distribution					
Downstream transportation and distribution	<i>All other areas</i>					
Processing of sold products	Processing					
Processing of sold products	<i>All other areas</i>					
Use of sold products	Consumption					
Use of sold products	<i>All other areas</i>					
End of life treatment of sold products	Consumption					
End of life treatment of sold products	<i>All other areas</i>					
Downstream leased assets	N/a					
Franchises	N/a					
Other (upstream)	N/a					
Other (downstream)	N/a					

**Verification****Tag: Modified question**

RATIONALE: To reduce reporting burden and improve data usability by grouping related questions, CDP proposes this modified question, which is a merger of existing 2017 questions CC8.6, CC8.7 and CC14.2 (Scope 1, 2 and 3 verification/assurance status, respectively).

**(CC5.14) Please indicate the verification/assurance status that applies to your reported emissions.**

Scope	Verification/assurance status
Scope 1	Select from: No emissions data provided; No third-party verification or assurance; Third-party verification or assurance process in place
Scope 2	
Scope 3	

For drafting purposes only

# DRAFT: CDP 2018 climate change questionnaire for agriculture

*If, in CC5.14, Scope 1, Scope 2 and/or Scope 3 emissions have been subject to third-party verification or assurance (complete or underway):*

**Tag: Modified question**

RATIONALE: To reduce reporting burden and improve data usability by grouping related questions, CDP proposes this modified question, which is a merger of existing 2017 questions CC8.6a, CC8.7a and CC14.2a (Scope 1, 2 and 3 verification details, respectively).

**(CC5.14a) Please provide further details of the verification/assurance undertaken for your emissions, and attach the relevant statements**

Scope	Verification or assurance cycle in place	Status in the current reporting year	Type of verification or assurance	Attach the statement	Page/section reference	Relevant standard	Proportion of reported emissions verified (%)

[Add row]

**Tag: No change**

**(CC5.15) Please identify if any data points have been verified as part of the third-party verification work undertaken, other than the verification of emissions figures reported in [CC5.9, CC5.11 and CC5.13] (CC8.8, 2017)**

Additional data points verified	Comment

**Carbon dioxide emissions from biologically sequestered carbon**

RATIONALE for the agricultural cluster questions in this section: Following several requests, CDP has introduced a new option for organizations to disclose their emissions data breakdown by commodities. This is important to improve business transparency and highlight the risks for regarding the production and or sourcing of commodities. CDP has also modified questions to accommodate all sectors in the agricultural cluster and to encourage organizations to disclose on their biogenic emissions data by commodities.

**Cluster specific questions in this section:** CC-AC/FB/PF5.16a, CC-AC/FB/PF5.16b, CC-PF5.17

**Tag: No change**

**(CC5.16) Are carbon dioxide emissions from biologically sequestered carbon relevant to your organization? (CC8.9, 2017)**

*If Yes to CC5.16:*

**Tag: No change**

**(CC5.16a) Please provide the emissions from biologically sequestered carbon relevant to your organization in metric tons CO<sub>2</sub>. (CC8.9a, 2017)**

For drafting purposes only

## DRAFT: CDP 2018 climate change questionnaire for agriculture

*If "Own land only" or "Both own land and elsewhere in value chain" is selected in CC-AC/FB/PF0.5 in row for 'Agriculture/Forestry' & If "Yes" or "Partially" is selected in CC5.16:*

**Tags: Minor change; AC; FB; PF**

**(CC-AC/FB/PF5.16a) Is biogenic carbon pertaining to your own land relevant to your climate change disclosure? (Yes/No/Don't know) (FBT1.5, 2017)**

## DRAFT: CDP 2018 climate change questionnaire for agriculture

If "Yes" was selected in CC-AC/FB/PF5.16a:

Tags: Modified question; AC; FB; PF; TCFD

RATIONALE: CDP has modified this question to encourage organizations to assess the drivers and to report the total land area related to their biogenic carbon flows, when applicable. We provide a list of commodities that are highly associated with deforestation worldwide. Companies will be able to provide emissions data associated with any other commodities (crop and/or animal product) that are relevant to them, by selecting 'Other', or associated with all relevant commodities, by choosing all that apply.

(CC-AC/FB/PF5.16b) **Please report your biogenic carbon data pertaining to your own land, disaggregated, and identify any exclusions in the table below:**

Type of change	Driver of change	Emissions category	Emission factors	Land area (m2)	Emissions (metric tons CO <sub>2</sub> e)	Methodology	Exclusions	Explanation	Comment
Select from: CO2 emissions from land use management; CO2 removals from land use management; Sequestration during land use change; CO2 emissions from biofuel combustion.	Select from: All that apply; Cattle; Palm; Paper; Soy; Other; N/A.	Select from: Direct land use change; Indirect land use change.		Numeric field or estimated range	Numeric field	Select all that apply: Default emissions factors; Region-specific emissions factors (specify); Empirical models; Process-based models; Field measurements; Other, please specify.	Text field [maximum 2400 characters]	Text field [maximum 2400 characters]	Text field [maximum 2400 characters]

[Add row]

For drafting purposes only

# DRAFT: CDP 2018 climate change questionnaire for agriculture

If "Yes" is selected in CC-PF4.9:

**Tags: New question; PF**

RATIONALE: Following up the question CC-PF4.9, CDP has added CC-PF5.17, for the Paper and Forestry sector, where companies can provide any data on outcomes and targets for project(s) aiming climate change mitigation described in the CC-PF4.9a.

**(CC-PF5.17) Please provide your carbon sequestration data of your reforestation project(s) that deliver climate change mitigation in addition those that are part of your direct operations.**

Project ID	Estimated carbon sequestration in metric tonnes CO2		
	Baseline	Current	Target
[Pre-populated with project ID in CC-PF4.9a]	Numeric	Numeric	Numeric

[Add Row]

## Emissions intensity

**Tag: Modified question**

RATIONALE: To reduce reporting burden and improve data usability by grouping related questions, CDP proposes this modified question, which is a merger of existing 2017 questions CC12.2 (revenue intensity) and CC12.3 (business-relevant intensity).

**(CC5.17) Please describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tonnes CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.**

Intensity figure	Metric numerator (Gross global combined Scope 1 and 2 emissions)	Metric denominator	Metric denominator: Unit total	Scope 2 figure used	% change from previous year	Reason for change
	metric tons CO <sub>2</sub> e					

[Add row]

For drafting purposes only

# DRAFT: CDP 2018 climate change questionnaire for agriculture

## Scope 1 emissions breakdown

RATIONALE: CDP has modified the wording of questions to accommodate activities performed by all the three sectors within the agricultural cluster. Scope 1 and 2 breakdowns were separated into two different questions, both which request that data are disclosed by activities in the value chain. Moreover, because commodities are the products and/or the raw materials for organizations in the agricultural cluster, CDP wants to encourage that emissions data are disclosed based on these drivers. CDP has introduced a new Scope 1 breakdown option by deforestation-risk commodities.

**Cluster specific questions in this section:** CC-AC/FB/PF5.19, CC-AC/FB/PF5.19a, CC-AC/FB/PF5.19b, CC-AC/FB/PF5.19c

### Tag: New question

RATIONALE: For many sectors and business activities, GHG emissions other than carbon dioxide are significant and relevant. Their contribution to overall emissions is sometimes masked by reporting in CO<sub>2</sub>-equivalents. CDP therefore proposes this new leading question for companies to report their gross Scope 1 emissions by GHG type.

**(CC5.18) Does your organization have greenhouse gas emissions other than carbon dioxide?**

*If Yes to CC5.18:*

### Tag: New question

RATIONALE: CDP proposes this new question based on existing 2017 questions CC7.3 (global warming potentials) and CC9.2c (gross Scope 1 emissions breakdown by GHG type). This provides more granularity on an organization's emissions by GHG type as well as the global warming potentials used by the reporting organization to convert into CO<sub>2</sub>-equivalents.

**(CC5.18a) Please break down your total gross global Scope 1 emissions by greenhouse gas type, provide the used global warming potential and the source of these.**

Greenhouse gas type	Scope 1 emissions in metric tons of selected greenhouse gas	GWP Reference
Select from: CO <sub>2</sub> ; CH <sub>4</sub> ; N <sub>2</sub> O; HFCs; PFCs; SF <sub>6</sub> ; NF <sub>3</sub> ; Other, please specify		

[Add row]

For drafting purposes only

**DRAFT: CDP 2018 climate change questionnaire for agriculture****Tag: No change****(CC5.19) Please break down your total gross global Scope 1 emissions by country/region. (CC9.1a, 2017)***If "Own land only" or "Direct operations" or "Both own land and elsewhere in value chain" or "Direct operations and elsewhere in value chain" is selected in CC-AC/FB/PF0.5 in rows for Agriculture/Forestry, Processing and Distribution:***Tags: Minor change; AC; FB; PF****(CC-AC/FB/PF5.19) Do you account for greenhouse gas emissions from activities undertaken on your own land and/or direct operations as part of the global gross Scope 1 emission figure reported in CC5.9 and/or the Scope 2 figure reported in CC5.11 of the core climate change questionnaire? (Yes/No/Partially) (FBT1.3, 2017)***If "Yes" or "Partially" is selected in CC-AC/FB/PF5.19:***Tags: Minor change; AC; FB; PF****(CC-AC/FB/PF5.19a) Please select the form(s) in which you wish to report the greenhouse gas emissions produced by agricultural/forestry activities undertaken on your own land and/or direct operations. (FBT1.3, 2017)**

Please select from:

- Total emissions separated by Scope 1 and 2
- Emissions disaggregated by category (advised by the GHG Protocol)

*If "Yes" or "Partially" is selected in CC-AC/FB/PF5.19:***Tags: New question; AC; FB; PF**

RATIONALE: CDP has introduced this new questions to provide as opportunity for companies to report their emissions by commodities. Thus, organizations will be able to easier identify specific risks and implement more targeted management procedures.

**(CC-AC/FB/PF5.19b) Can you report the greenhouse gas emissions produced by agricultural/forestry activities undertaken on your own land by commodity? (Yes/No)***if "Emissions disaggregated by category" is selected in CC-AC/FB/PF5.19a, column "Emissions categories" will appear in the CC-AC/FB/PF5.19c:**if "Yes" is selected in CC-AC/FB/PF5.19b, the column "Driver of change/commodity" will appear in the table CC-AC/FB/PF5.19c:*

## DRAFT: CDP 2018 climate change questionnaire for agriculture

**Tags: Modified question; AC; FB; PF; TCFD**

RATIONALE: CDP has combined Scope 1 questions for all activities in the value chain in this table. A new Scope 1 breakdown option by deforestation-risk commodities was also introduced.

**(CC-AC/FB/PF5.19c) Please report your Scope 1 emissions produced by your own operations, disaggregated by category, and identify any exclusions in the table below. (FBT1.3b, FBT2.3a and FBT3.3a, 2017)**

Activity area [If "Yes" is selected in CC-AC/FB/PF0.5 for Agriculture/Forestry, Processing and/or Distribution]	Emissions category	Driver of change /commodity	Emissions (metric tonnes CO <sub>2</sub> e)	Methodology	Exclusions	Explanation	Comment
Agriculture/Forestry <i>If "Emissions disaggregated by category" is selected in CC-AC/FB/PF5.19a</i>	Non-mechanical (Scope 1)	Select from: All that apply; Cattle; Palm; Paper; Soy; Other; N/A.	Numerical field	Select all that apply: Default emissions factor; Region-specific emissions factors (specify); Empirical models; Process-based models; Field measurements; Other, please specify.	Text field [maximum 2400 characters]	Text field [maximum 2400 characters]	Text field [maximum 2400 characters]

For drafting purposes only

## DRAFT: CDP 2018 climate change questionnaire for agriculture

Agriculture/Forestry <i>If "Emissions disaggregated by category" is selected in CC-AC/FB/PF5.19a</i>	Non-mechanical (Scope 1)						
Agriculture/Forestry <i>If "Emissions disaggregated by category" is selected in CC-AC/FB/PF5.19a</i>	Land use change (Scope 1)	Not editable See CC-AC/FB/PF 5.16b for detail	Not editable Populated from CC-AC/FB/PF 5.16b	See CC-AC/FB/PF 5.16b for detail	Not editable See CC-AC/FB/PF 5.16b for detail	Not editable See CC-AC/FB/PF 5.16b for detail	Any other comments.
Agriculture/Forestry <i>If "Emissions disaggregated by category" is selected in CC-AC/FB/PF5.19a</i>	Mechanical (Scope 1)						
Agriculture/Forestry <i>If "Total emissions" is selected in CC-AC/FB/PF5.19a</i>	Agriculture/Forestry						
Processing	Processing						
Distribution	Distribution						

For drafting purposes only

## DRAFT: CDP 2018 climate change questionnaire for agriculture

### Tag: Modified question

RATIONALE: This question has been modified in that the Scope 1 breakdown by GHG type selection has been moved into a separate question, above.

**(CC5.20) Please indicate which gross global Scope 1 emissions breakdowns you are able to provide. (CC9.2, 2017)**

- By business division
- By facility
- By activity

### Tag: No change

**(CC5.20a/b/c) Please break down your total gross global Scope 1 emissions by business division/facility/activity. (CC9.2a/b/d, 2017)**

### Scope 2 emissions breakdown

Cluster question in this section: CC-AC/FB/PF5.21

### Tag: No change

**(CC5.21) Please break down your total gross global Scope 2 emissions by country/region. (CC10.1a, 2017)**

## DRAFT: CDP 2018 climate change questionnaire for agriculture

if "Emissions disaggregated by category" is selected in CC-AC/FB/PF5.19a

**Tags: Modified question; AC; FB; PF**

RATIONALE: CDP has combined Scope 2 questions for all activities in the value chain in this table.

**(CC-AC/FB/PF5.21) Please report your Scope 2 emissions produced by your own operations, disaggregated by category, and identify any exclusions in the table below. (FBT1.3b, FBT2.3a and FBT3.3a, 2017)**

Activity area	Scope 2, location-based (metric tonnes CO <sub>2</sub> e)	Scope 2, market-based (metric tonnes CO <sub>2</sub> e)	Purchased and consumed electricity, heat, steam or cooling (MWh)	Purchased and consumed low carbon electricity, heat, steam or cooling (MWh) accounted in market-based approach	Exclusions	Explanation	Comment
Agriculture/Forestry <i>(if 'Own land only' or 'Both own land and elsewhere in the value chain' is selected in the row for Agriculture/Forestry in CC-AC/FB/PF0.5)</i>					Text field [maximum 2400 characters]	Text field [maximum 2400 characters]	Text field [maximum 2400 characters]
Processing <i>(if 'Own land only' or 'Both own land and elsewhere in the value chain' is selected in the row for Processing in CC-AC/FB/PF0.5)</i>							
Distribution <i>(if 'Own land only' or 'Both own land and elsewhere in the value chain' is selected in the row for Distribution in CC-AC/FB/PF0.5)</i>							

[Fixed table driven by CC-AC/FB/PF0.5 & CC-AC/FB/PF5.19a]

For drafting purposes only

# DRAFT: CDP 2018 climate change questionnaire for agriculture

**Tag: No change**

(CC5.22) Please indicate which gross global Scope 2 emissions breakdowns you are able to provide. (CC10.2, 2017)

- By business division
- By facility
- By activity

**Tag: No change**

(CC5.22a/b/c) Please break down your total gross global Scope 2 emissions by business division/facility/activity. (CC10.2a/b/c, 2017)

### Additional climate-related metrics

**Tag: New question**

RATIONALE: CDP proposes this new question to enable reporting organizations to present relevant climate-related metrics that may indirectly or directly impact emissions or energy use.

(CC5.23) Please provide any additional climate-related metrics relevant for your business.

Description	Metric value	Metric numerator	Metric denominator (intensity metric only)	% change from previous year	Please explain
Select from: Waste; Energy usage; Land use; Other, please specify					

### No routes

RATIONALE: The following questions will capture details on why certain activities throughout the value chain are not relevant to a company's climate change disclosure; and/or why emissions from a certain activity, performed in own land/direct operations, are not relevant for disclosure or why a company have not accounted for these emissions.

*If "No" is selected in CC-AC/FB/PF0.5 for row 'Agriculture/Forestry':*

**Tags: No change; AC; FB; PF**

(CC-AC/FB/PF5.24) Please explain why agricultural activities are not relevant to your climate change disclosure (FBT1.1a) [maximum 5000 characters]

*If "Elsewhere in the value chain" was selected in introduction for row 'Agriculture/Forestry'*

**Tags: Minor change; AC; FB; PF**

(CC-AC/FB/PF5.24a) Please explain why agricultural emissions from your own land are not relevant (FBT1.2a) [maximum 5000 characters]

For drafting purposes only

## DRAFT: CDP 2018 climate change questionnaire for agriculture

*If "No" is selected in CC-AC/FB/PF5.19:*

**Tags: Minor change; AC; FB; PF**

(CC-AC/FB/PF5.24b) **Please explain why you do not account for greenhouse gas emissions from activities undertaken on your own land, and describe any plans for the collection of this data in the future (FBT1.3d)** [maximum 5000 characters]

*If "No" is selected in CC-AC/FB/PF0.5 for row 'Processing':*

**Tags: Minor change; AC; FB; PF**

(CC-AC/FB/PF5.25) **Please explain why processing activities are not relevant to your climate change disclosure (FBT 2.1a, 2017)** [maximum 5000 characters]

*If "Elsewhere in the value chain" was selected in introduction for row 'Processing'*

**Tags: No change; AC; FB; PF**

(CC-AC/FB/PF5.25a) **Please explain why emissions from processing activities in your direct operations are not relevant (FBT 2.2a, 2017)** [maximum 5000 characters]

*If "No" is selected in CC-AC/FB/PF0.5 for row 'Distribution':*

**Tags: No change; AC; FB; PF**

(CC-AC/FB/PF5.26) **Please explain why distribution activities are not relevant to your climate change disclosure (FBT3.1a, 2017)** [maximum 5000 characters]

*If "Elsewhere in the value chain" was selected in CC-AC/FB/PF0.5 for row 'Distribution'*

**Tags: No change; AC; FB; PF**

(CC-AC/FB/PF5.26b) **Please explain why emissions from distribution activities in your direct operations are not relevant (FBT3.2a, 2017)** [maximum 5000 characters]

*If "No" is selected in CC-AC/FB/PF0.5 for row 'Consumption':*

**Tags: No change; AC; FB; PF**

(CC-AC/FB/PF5.27) **Please explain why emissions from the consumption of your products are not relevant to your climate change disclosure (FBT4.1b, 2017)** [maximum 5000 characters]

# DRAFT: CDP 2018 climate change questionnaire for agriculture

## CC6. Carbon pricing & trading

### Carbon price

Tag: No change

(CC6.1) Does your company use an internal price on carbon? (CC2.2c, 2017)

Select from:

- Yes
- No, but we anticipate doing so in the next 2 years
- No, and we don't anticipate doing so in the next 2 years

If Yes to CC6.1:

Tag: Modified question

RATIONALE: CDP proposes to change CC2.2d (2017) from an open-ended text box question to a table question, with columns eliciting details of how the reporting organization uses an internal carbon price.

(CC6.1a) Please provide details of how your company uses an internal price on carbon.

Objective for implementing an internal carbon price	Type of internal carbon price	GHG Scope	Application	Actual price(s) used	Explain variance of price(s) used	Impact	Comment
Select from: Navigate GHG regulations; Stakeholder expectations; Change internal behaviour; Drive energy efficiency; Drive low-carbon investment; Stress test investments.	Select from: Shadow price; Internal fee; Internal trading; Implicit price.		Corporate structure that price is applied to (i.e. business units, corporate divisions, facilities)	Currency /metric ton	Text box. (i.e. by time or region, or by the way it is used across the business or in specific business units or corporate divisions)	Example of how carbon pricing has affected your business i.e. business strategy, risk assessment or evaluation, emissions reduction, investment decisions.	

For drafting purposes only

# DRAFT: CDP 2018 climate change questionnaire for agriculture

## Carbon pricing system

### Tag: New question

RATIONALE: Evolving section CC13 'Emissions Trading' (2017), CDP proposes to change the title of this section to "Carbon Pricing System" and ask about compliance to carbon pricing regulation more generally; therefore, encompassing carbon tax schemes in addition to carbon markets and asking for mandatory compliance as opposed to just voluntary participation. Therefore, CDP proposes this new leading question to ask about compliance to general carbon pricing regulations.

**(CC6.2) Are any of your operations or activities regulated by a carbon pricing scheme (i.e. ETS, Cap & Trade or Carbon Tax)?**

Select from:

- Yes
- No, but we anticipate being regulated in the next 5 years
- No, and we do not anticipate being regulated so in the next 5 years

*If Yes to CC6.2:*

### Tag: New question

RATIONALE: CDP proposes this follow-up question for respondents to select carbon pricing regulations in which they are compliant.

**(CC6.2a) Please select the legislation(s) in which you are compliant.**

Multi-select from a list of carbon pricing regulations taken from the [World Bank's State and Trends of Carbon Pricing](#) report

*If a company selects an emissions trading scheme in the question above, they will be presented with existing questions taken from section CC13 (2017):*

### Tag: No Change

**(CC6.2b) Please complete the following table for each of the emission trading schemes in which you participate (CC13.1a, 2017)**

Scheme name	Period for which data is supplied	Allowances allocated	Allowances purchased	Verified emissions in metric tons CO <sub>2</sub> e	Details of ownership

# DRAFT: CDP 2018 climate change questionnaire for agriculture

**Tag: No change**

(CC6.2c) **What is your strategy for complying with the schemes in which you participate or anticipate participating? (CC13.1b, 2017)**

**Tag: No change**

(CC6.2d) **Has your organization originated any project-based carbon credits or purchased any within the reporting period? (CC13.2, 2017)**

*If Yes to CC6.2d:*

**Tag: No change**

(CC6.2e) **Please provide details on the project-based carbon credits originated or purchased by your organization in the reporting period. (CC13.2a, 2017)**

Credit origination or credit purchase	Project type	Project identification	Verified to which standard	Number of credits (metric tons CO <sub>2</sub> e)	Number of credits (metric tons CO <sub>2</sub> e): Risk adjusted volume	Credits cancelled	Purpose, e.g. compliance

# DRAFT: CDP 2018 climate change questionnaire for agriculture

## CC7. Engagement

**Cluster specific questions in this section:** CC-AC/FB/PF7.1a, CC-AC/FB/PF7.1a(i), CC-AC/FB/PF7.1a(ii), CC-AC/FB/PF7.1a(iii), CC-AC/FB/PF7.1a(iv).

### Value chain engagement

**Tag: No change**

**(CC7.1) Do you engage with any of the elements of your value chain on GHG emissions and climate change strategies? (CC14.4, 2017)**

Tick all that apply:

- Yes, our suppliers
- Yes, our customers
- Yes, other partners in the value chain
- No, we do not engage

*If, in response to CC7.1, 'Yes, our suppliers':*

### **Tag: Modified question**

**RATIONALE:** CDP has modified CC14.4b (2017) to gather more specific information on the methods that organizations use to engage their supply chain. The table now includes a hierarchy of engagement types and some additional columns (% Scope 3 emissions as reported in CC5.13, rationale for the target audience selection and scope of engagement), which provide more information about the implementation and success of the engagement activities.

**(CC7.1a) Please give details of methods of engagement and measures of success in engaging with your suppliers.**

Type of engagement	Details of engagement	Number of suppliers	% total spend (direct and indirect)	% Scope 3 emissions as reported in CC5.13	Please explain the rationale for the target audience selection and scope of engagement.	Impact of engagement, including measures of success
Select from: Compliance & onboarding; Information collection; Engagement & incentivization; Innovation & collaboration; Other, please explain						

[Add row]

For drafting purposes only

## DRAFT: CDP 2018 climate change questionnaire for agriculture

*If "Elsewhere in value chain" or "Both own land and elsewhere in value chain" is selected in Introduction question CC-AC/FB/PF0.5 in row for "Agriculture/Forestry"; and if "Yes, our suppliers" in CC7.1:*

**Tags: Minor change; AC; FB; PF**

**(CC-AC/FB/PF7.1a) Do you encourage your suppliers to undertake any agricultural or forest management practices with a climate change mitigation and/or adaption benefit?**

**(Yes/No/Don't know) (FBT1.7, 2017)**

## DRAFT: CDP 2018 climate change questionnaire for agriculture

If "Yes" is selected in CC-AC/FB/PF7.1a:

**Tags: Modified question; AC; FB; PF**

RATIONALE: New drop down options were included to reflect management practices that are commonly used by agricultural and/or forestry activities.

(CC-AC/FB/PF7.1a(i)) **Please identify the agricultural or forestry management practices with a climate change mitigation and/or adaption benefit that you encourage your suppliers to implement. (FBT1.7a) Complete the table:**

Activity ID	Management practice	Description of management practice	Your role in the implementation of this practice	Explanation of how you encourage implementation	Climate change related benefit	Comment
Select an activity ID	Select from: Afforestation; Agroforestry; Biodiversity considerations; Change in the topography or landscapes; Composting; Crop diversity; Contour farming; Crop rotation; Diversifying farmer income; Efficient equipment use; Equipment maintenance and calibration; Enhanced forest regeneration practices; Feeding strategies to reduce methane emissions; Fertilizer management; Fire control;	Text field [maximum 2400 characters]	Select all that apply: Financial; Knowledge sharing; Operational; Procurement; None; Other, please specify.	Text field [maximum 2400 characters]	Select all that apply: Emissions reductions (mitigation); Increasing resilience to climate change (adaption); Increase carbon sink (mitigation); Reduced demand for fossil fuel (adaption); Reduced demand for fertilizers (adaption);	Text field [maximum 2400 characters]

For drafting purposes only

## DRAFT: CDP 2018 climate change questionnaire for agriculture

	<p>Governmental or institutional policies and programs;                  Green harvesting;                  Integrated pest management;                  Knowledge sharing;                  Land use change;                  Low carbon energy use;                  Low tillage and residue management;                  Livestock management;                  Manure management;                  Nitrogen-fixing plants as cover crop;                  Organic farming;                  Practices to increase wood production and forest productivity;                  Permanent soil cover (including cover crops);                  Pest, disease and weed management practices;                  Reducing energy use;                  Reforestation;                  Replacing fossil fuels by renewable energy sources;                  Restoration of degradation lands and cultivated organic soils;                  Rice management;                  Seed variety selection;                  Selective logging;                  Selecting species to maximize carbon capture;                  Species introduction;                  Timing of farm operations;                  Waste management;                  Waste re-use;                  Waste recycling;                  Other, please specify.</p>				<p>Reduced demand for pesticides (adaption);                  Other, please specify.</p>	
--	---	--	--	--	--	--

[Add row]

For drafting purposes only

# DRAFT: CDP 2018 climate change questionnaire for agriculture

If "Yes" is selected in CC-AC/FB/PF7.1a:

**Tags: Minor change; AC; FB; PF**

(CC-AC/FB/PF7.1a(ii)) **Does the implementation of these agricultural or forest management practices in your value chain have other impacts? (FBT1.7b)**

Activity ID	Impact on yield	Impact on cost	Impact on soil quality	Impact on biodiversity	Impact on water	Other impact	Description of impacts	Comment

If "Elsewhere in value chain" or "Both own farm(s) and elsewhere in value chain" is selected in Introduction question for "Agriculture/Forestry" & "No" is selected in CC-AC/FB/PF7.1a:

**Tags: Minor change; AC; FB; PF**

(CC-AC/FB/PF7.1a(iii)) **Do you have any plans to engage with your suppliers on their implementation of agricultural or forest management practices? (Yes/No/Don't know) (FBT1.7c, 2017)**

If "Yes" is selected in CC-AC/FB/PF7.1a(iii):

**Tags: Minor change; AC; FB; PF**

(CC-AC/FB/PF7.1a(iv)) **Please detail these plans to engage with your suppliers on their implementation of agricultural or forest management practices. (FBT1.7d, 2017) [maximum 5000 words]**

If, in response to CC7.1, 'Yes, our customers':

**Tag: New question**

RATIONALE: CDP has added this question to align the question on customer engagement with that of supply chain engagement. It features a similar table, though it is based on its own hierarchy of engagement categories, and the level of detail is more heterogeneous, allowing disclosers to report their own metrics for the size and impact of their customer engagement.

**(CC7.1b) Please give details of methods of engagement and measures of success in engaging with your customers.**

Engagement Category	Engagement type	Size of engagement	% Scope 3 emissions as reported in CC5.13	Please explain the rationale for the target audience selection and scope of engagement.	Impact of engagement, including measures of success
Select from: Education; Collaboration Motivation Compensation Regulation Other, please explain					

[Add row]

For drafting purposes only

**DRAFT: CDP 2018 climate change questionnaire for agriculture**

*If, in response to CC7.1, 'Yes, other partners in the value chain':*

**Tag: No change**

(CC7.1c) **Please give details of methods of engagement and measures of success in engaging with other partners in the value chain. (CC14.4a, 2017)**

*If, in response to CC7.1, 'No, we do not engage':*

**Tag: No change**

(CC7.1d) **Please explain why you do not engage with any elements of your value chain on GHG emissions and climate change strategies, and any plans you have to develop an engagement strategy in the future (CC14.4c, 2017)**

### **Policy engagement & lobbying**

**Tag: No change**

(CC7.2) **Do you engage in activities that could either directly or indirectly influence public policy on climate change through any of the following? (CC2.3, 2017)**

Tick all that apply:

- Direct engagement with policy makers
- Trade associations
- Funding research organizations
- Other
- No

**Tag: No change**

(CC7.2a) **On what issues have you been engaging directly with policy makers? (CC2.3a, 2017)**

Focus of legislation	Corporate position	Details of engagement	Proposed legislative solution

**Tag: No change**

(CC7.2b) **Are you on the board of any trade associations or do you provide funding beyond membership? (CC2.3b, 2017) (Yes or No)**

**Tag: No change**

(CC7.2c) **Please enter the details of those trade associations that are likely to take a position on climate change legislation. (CC2.3c, 2017)**

Trade association	Is your position on climate change consistent with theirs?	Please explain the trade association's position	How have you, or are you attempting to, influence the position?

For drafting purposes only

## DRAFT: CDP 2018 climate change questionnaire for agriculture

**Tag: No change**

(CC7.2d) **Do you publicly disclose a list of all research organizations that you fund? (CC2.3d, 2017)** (Yes or No)

**Tag: No change**

(CC7.2e) **Please provide details of the other engagement activities that you undertake. (CC2.3e, 2017)**

**Tag: No change**

(CC7.2f) **What processes do you have in place to ensure that all your direct and indirect activities that influence policy are consistent with your overall climate change strategy? (CC2.3f, 2017)**

**Tag: No change**

(CC7.2g) **Please explain why you do not engage with policy makers. (CC2.3g, 2017)**

### Communications

**Tag: No change**

(CC7.3) **Have you published information about your organization's response to climate change and GHG emissions performance for this reporting year in places other than in your CDP response? If so, please attach the publication(s). (CC4.1, 2017)**

Publication	Status	Attach the document	Content elements	In accordance with TCFD recommendations	In line with CDSB framework

[Add row]

# DRAFT: CDP 2018 climate change questionnaire for agriculture

## CC8. Sign off

### Sign off

Tag: No change

(CC8.1) Please provide the following information for the person that has signed off (approved) your CDP climate change response. (CC15.1, 2017)

Name	Job title	Corresponding job category