

## Introduction to this document

This document is a proposed draft of the CDP 2018 general forests questionnaire and the CDP 2018 supply chain module for forests. Questions are not final and are subject to change.

### **Question numbering**

The numbering and ordering of questions has changed. Please note that question numbers in this document are subject to change.

### **Changes and Rationale**

A brief description of changes and their rationale is given for each question

### **Tags**

This document uses tags to characterize questions:

**No change:** Indicates that this question has not changed (note the question number may have changed)

**Minor change:** Indicates a minor change to wording or revisions to drop-downs

**Modified question:** This is a modification of an existing CDP question

**New question:** Indicates the introduction of a new question with data points not previously requested

**SME:** This question is applicable to responders answering the supply chain forests information request for Small & Medium sized Enterprises (SMEs). Please note that for the questions with multiple columns, SMEs are not expected to respond to all columns. Rather, they will be asked to follow a disclosure roadmap and provide as much information as possible. Detailed SME guidance will be provided to these companies to this effect

**TCFD:** This question supports disclosure in line with the recommendations of the Task force on Climate-related Financial Disclosures (TCFD)

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## F0 Introduction

**Tags: No change; SME**

(F0.1) Please give a general description and introduction to your organization

**Tags: No change; SME**

(F0.2) Please select the stages of the value chain which best represent your organization's area of operation pertaining to forest risk commodities. If your organization is diversified or vertically integrated, please select all that apply

**Tags: No change; SME**

(F0.3) Are there any parts of your direct operations that are excluded from this disclosure?

- Yes
- No

*If Yes:*

**Tags: No change; SME**

(F0.3a) Please identify the parts of your direct operations that are excluded from this disclosure

**Tags: No change; SME**

(F0.3) Are there any parts of your supply chain that are excluded from this disclosure?

- Yes
- No

*If Yes:*

**Tags: No change; SME**

(F0.3a) Please identify the parts of your supply chain that are excluded from this disclosure

**Tags: Modified question; SME**

**RATIONALE:** CDP has combined our previous F0.5 and F0.6 to simplify disclosure and reduce reporting burden for organizations.

(F0.4) Do you produce or use materials that contain any of the forest risk commodities? Please complete the table

| Forest risk commodity | Produce/use forest risk commodity                                                                        | Disclosing on forest risk commodity                                                | Explanation if not disclosing but produce/use commodity |
|-----------------------|----------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|---------------------------------------------------------|
| Timber                | Select from: <ul style="list-style-type: none"> <li>• Yes</li> <li>• No</li> <li>• Don't Know</li> </ul> | Select from: <ul style="list-style-type: none"> <li>• Yes</li> <li>• No</li> </ul> | Text field [2,400 characters max]                       |
| Palm Oil              |                                                                                                          |                                                                                    |                                                         |
| Cattle Products       |                                                                                                          |                                                                                    |                                                         |
| Soy                   |                                                                                                          |                                                                                    |                                                         |
| Other                 |                                                                                                          |                                                                                    |                                                         |

**Tags: No change; SME**

(F0.5) Please state the start and end date of the year for which you are reporting data

**Tags: New question; SME**

**RATIONALE:** To align more closely with TCFD recommended disclosures, CDP is now asking organizations to disclose the currency that they will be submitting their response in, to allow meaningful financial information to be collected throughout the questionnaire.

(F0.6) Please select the currency in which you would like to submit your response.

All financial information and metrics contained in your responses should be in this currency

|                  |
|------------------|
| Currency         |
| Select one from: |

---

## F1 Context

**Tags: No change; SME**

(F1.1) How does your organization use your selected commodities? Please provide details on the form and source of the commodities you use or produce

| Forest risk commodity                                        | Activity | Form of commodity | Source | Country of origin | % of procurement spend | Comment |
|--------------------------------------------------------------|----------|-------------------|--------|-------------------|------------------------|---------|
| Select from:<br><br>Forest risk commodities selected in F0.6 |          |                   |        |                   |                        |         |

Add Row

*If an organization selects Bolivia, Brazil, Colombia, Indonesia, Malaysia, Papua New Guinea, Peru (and other high risk countries from GCP) in the 'Country of origin' column in F1.1:*

**Tags: New question; Supply chain; SME**

**RATIONALE:** We have added in “region specific” questions within certain sections, which are formulated to elicit information from responding organizations in particular, high-risk areas. The questions below will be driven by responses in the ‘Country of origin’ column in question 1.1.

(F.1.1a) (Region specific) Please indicate which State/Region(s) your selected commodities originate from.

**Tags: New question; Supply chain; SME**

(F.1.1b) (Region specific) Please indicate which Municipality your selected commodities originate from.

**Tags: No change**

(F1.2) Please indicate the percentage of your organization’s revenue that was dependent on each of your selected forest risk commodities in the reporting year

**Tags: Minor change; SME**

**RATIONALE:** The wording of this question and it’s follow on questions have been aligned with our water questionnaire to ask specifically about *detrimental* impacts experienced by your organization.

(F1.3) Has your organization experienced any detrimental impacts related to forest risk commodities in the reporting year?

- Yes
- No
- Don't know

If Yes:

**Tags: Modified question; TCFD; SME**

**RATIONALE:** The 'impact' and 'impact driver' columns have switched order to better reflect the question focus. To align more closely with TCFD recommended disclosures, drop-downs have been amended and an additional column requests information on the estimated financial impact of disclosed response strategies.

(F1.3a) Please describe the detrimental impacts related to forest risk commodities experienced by your organization in the reporting year

| Forest risk commodity                                        | Impact | Impact driver | Description of impact | Response | Description of response | Estimated financial impact | Explanation of financial impact |
|--------------------------------------------------------------|--------|---------------|-----------------------|----------|-------------------------|----------------------------|---------------------------------|
| Select from:<br><br>Forest risk commodities selected in F0.6 |        |               |                       |          |                         |                            |                                 |

If Don't know:

**Tags: Minor change**

(F1.4) Please describe why you do not know if your organization experienced any detrimental impacts related to forest risk commodities in the reporting year, and any future plans to investigate this

| Primary reason | Please explain |
|----------------|----------------|
|                |                |



## F2 Risk assessment

**Tags:** Modified question; TCFD; SME

**RATIONALE:** These questions support 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.

(F2.1) Please select the option that best describes your procedures for identifying and assessing deforestation risks

| Forest risk commodity                    | Risk assessment procedure                                                                                                                                                                                                                                                                                                                                                                | Coverage                                                                                                                                                                          | Please explain                    |
|------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|
| Forest risk commodities selected in F0.6 | Select from: <ul style="list-style-type: none"> <li>Assessed as part of an established enterprise risk management framework</li> <li>Assessed as part of other company-wide risk assessment system</li> <li>Assessed in an environmental risk assessment</li> <li>Assessed as a standalone issue</li> <li>Deforestation risks are not assessed</li> <li>Other, please specify</li> </ul> | Select all that apply: <ul style="list-style-type: none"> <li>Direct operations</li> <li>Supply chain</li> <li>Partial direct operations</li> <li>Partial supply chain</li> </ul> | Text field [2,400 characters max] |

**Tags:** Modified question; TCFD

(F2.1a) Please select the options that best describe your procedures for identifying and assessing deforestation risks

| Forest risk commodity                                        | Scale                                                                                                                                                                                                                                                                                             | Frequency                                                                                                                                                                                  | Horizon                                                                                                                                                       | Please explain                    |
|--------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|
| Select from:<br><br>Forest risk commodities selected in F0.6 | Select all that apply: <ul style="list-style-type: none"> <li>Global</li> <li>Country</li> <li>Region</li> <li>Facility</li> <li>Specific business units only</li> <li>Tier 1 supplier(s)</li> <li>Tier 1 and tier 2 supplier(s)</li> <li>All suppliers</li> <li>Other, please specify</li> </ul> | Select from: <ul style="list-style-type: none"> <li>Six-monthly or more frequently</li> <li>Annually</li> <li>Every two years</li> <li>Sporadically, not defined</li> <li>Never</li> </ul> | Select from: <ul style="list-style-type: none"> <li>Up to 1 year</li> <li>1 to 3 years</li> <li>3 to 6 years</li> <li>&gt;6 years</li> <li>Unknown</li> </ul> | Text field [2,400 characters max] |

Add Row

**Tags: Minor change; SME**

(F2.1b) Please identify which of the following criteria are factored into your organization's deforestation risk assessments

| Criteria                                                       | Relevance                                                                                                                                                                                                                                                                                   | Please explain                    |
|----------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|
| Changes in availability and quality of forest risk commodities | Select from: <ul style="list-style-type: none"> <li>• Relevant, included</li> <li>• Relevant, included for some suppliers, facilities, or product lines</li> <li>• Relevant, not yet included</li> <li>• Not relevant, included</li> <li>• Not relevant</li> <li>• Not evaluated</li> </ul> | Text field [2,400 characters max] |
| Impact of activity on the status of ecosystems and habitats    |                                                                                                                                                                                                                                                                                             |                                   |
| Regulation                                                     |                                                                                                                                                                                                                                                                                             |                                   |
| Tariffs or price increases                                     |                                                                                                                                                                                                                                                                                             |                                   |
| Loss of markets                                                |                                                                                                                                                                                                                                                                                             |                                   |
| Brand damage related to forest risk commodities                |                                                                                                                                                                                                                                                                                             |                                   |
| Corruption                                                     |                                                                                                                                                                                                                                                                                             |                                   |
| Social Impacts                                                 |                                                                                                                                                                                                                                                                                             |                                   |
| Other                                                          |                                                                                                                                                                                                                                                                                             |                                   |

**Tags: No change**

(F2.1c) If you have conducted a partial risk assessment, please identify any exclusions in the following table

| Forest risk commodity                                        | Exclusion                                                                                                                                                                                                                                                 | Please explain                    |
|--------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|
| Select from:<br><br>Forest risk commodities selected in F0.6 | Select from: <ul style="list-style-type: none"> <li>• Source/ country/ geographical area</li> <li>• Business activity</li> <li>• Facility</li> <li>• Specific product line(s)</li> <li>• Specific supplier(s)</li> <li>• Other, please specify</li> </ul> | Text field [2,400 characters max] |

Add Row



*If 'Deforestation risks are not assessed':*

**Tags: Minor change**

(F2.2) Please explain why you do not have a process in place for identifying and assessing deforestation risks, and whether you plan to introduce such a process in the future

| Forest risk commodity                                        | Primary reason for not having a process                                                                                                                                                                                                                                                                                                                                                                                                                         | Do you plan to introduce a process?                                                | Timeframe                                                                                                                                          | Comment                           |
|--------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|
| Select from:<br><br>Forest risk commodities selected in F0.6 | Select from: <ul style="list-style-type: none"> <li>• Judged to be unimportant</li> <li>• Important, but not an immediate business priority</li> <li>• No requirement from management</li> <li>• Lack of internal resources</li> <li>• Insufficient data on operations</li> <li>• Insufficient knowledge of deforestation impacts from forest risk commodities</li> <li>• Deforestation risk assessment in progress</li> <li>• Other, please specify</li> </ul> | Select from: <ul style="list-style-type: none"> <li>• Yes</li> <li>• No</li> </ul> | Select from: <ul style="list-style-type: none"> <li>• Next reporting year</li> <li>• Next 24-36 months</li> <li>• Other, please specify</li> </ul> | Text field [2,400 characters max] |

Add Row



## F3 Risks

**RATIONALE:** The drop-down options for drivers and impacts in our risks questions include new options to reflect TCFD recommendations, including the separation of risks into physical and transition.

**Tags:** Modified question; TCFD; SME

(F3.1) Have you identified any inherent risks related to producing, marketing or sourcing forest risk commodities that have the potential to have a substantive financial impact on your business, operations, revenue or expenditure, assets and liabilities, and capital allocation?

Please select from:

| Forest risk commodity                    | Risk                                                                                                                                                                                                                                                                                               |
|------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Forest risk commodities selected in F0.6 | Select all that apply: <ul style="list-style-type: none"><li>• Yes, risks driven by physical parameters</li><li>• Yes, risks driven by regulation (transition)</li><li>• Yes, risks driven by reputation and markets (transition)</li><li>• Yes, risks driven by technology (transition)</li></ul> |

If any of the options in column 2 of question F3.1 are not selected for any of your commodities, you are asked to answer the corresponding question from F3.2-F3.4.

If 'Yes, risks driven by physical parameters'

**Tags: Modified question; TCFD; SME**

(F3.1a) For your selected forest risk commodities, please provide details of your identified risks in your direct operations or supply chain driven by changes in physical parameters that have the potential to have a substantive financial impact on your business, operations, revenue or expenditure, assets and liabilities, and capital allocation.

Add Row

| Forest risk commodity                                        | Potential impact                                                   | Risk driver                                                                                      | Geographical scale                                                                                                                                                                                                                                                                                          | Description of potential impact   | Timeframe                                                                                                                                                                      | Likelihood                                                                                                                                     | Magnitude of potential financial impact                                                                                                                                   | Potential financial impact |
|--------------------------------------------------------------|--------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Select from:<br><br>Forest risk commodities selected in F0.6 | Select one from:<br><br>[Full dropdown options not displayed here] | Select all that apply:<br><br>[Full dropdown options not displayed here]<br><br><b>Physical:</b> | Select from:<br><br><ul style="list-style-type: none"> <li>• Global</li> <li>• Region</li> <li>• Country</li> <li>• Province</li> <li>• Forest (concession)</li> <li>• Tannery</li> <li>• Slaughterhouse</li> <li>• Farm</li> <li>• Mill</li> <li>• Plantation</li> <li>• Forest management unit</li> </ul> | Text field [2,400 characters max] | Select from:<br><ul style="list-style-type: none"> <li>• Current - up to 1 year</li> <li>• 1-3 years</li> <li>• 4-6 years</li> <li>• &gt;6 years</li> <li>• Unknown</li> </ul> | Select from:<br><ul style="list-style-type: none"> <li>• Highly probably</li> <li>• Probable</li> <li>• Unlikely</li> <li>• Unknown</li> </ul> | Select from:<br><ul style="list-style-type: none"> <li>• Low</li> <li>• Low-medium</li> <li>• Medium</li> <li>• Medium-high</li> <li>• High</li> <li>• Unknown</li> </ul> | Numerical field            |

Add Row

If 'Yes, risks driven by regulation'

**Tags: Modified question; TCFD; SME**

(F3.1b) For your selected forest risk commodities, please provide details of your identified risks in your direct operations or supply chain driven by regulation that have the potential to have a substantive financial impact on your business, operations, revenue or expenditure, assets and liabilities, and capital allocation.

| Forest risk commodity                                        | Potential impact                                                   | Risk driver                                                                                                       | Geographical scale                                                                                                                                                                                                                                                                                      | Description of potential impact      | Timeframe                                                                                                                                                                      | Likelihood                                                                                                                                     | Magnitude of potential financial impact                                                                                                                 | Potential financial impact |
|--------------------------------------------------------------|--------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Select from:<br><br>Forest risk commodities selected in F0.6 | Select one from:<br><br>[Full dropdown options not displayed here] | Select all that apply:<br><br>[Full dropdown options not displayed here]<br><br><b>Transition:</b><br>Regulatory: | Select from:<br><ul style="list-style-type: none"> <li>• Global</li> <li>• Region</li> <li>• Country</li> <li>• Province</li> <li>• Forest (concession)</li> <li>• Tannery</li> <li>• Slaughterhouse</li> <li>• Farm</li> <li>• Mill</li> <li>• Plantation</li> <li>• Forest management unit</li> </ul> | Text field<br>[2,400 characters max] | Select from:<br><ul style="list-style-type: none"> <li>• Current - up to 1 year</li> <li>• 1-3 years</li> <li>• 4-6 years</li> <li>• &gt;6 years</li> <li>• Unknown</li> </ul> | Select from:<br><ul style="list-style-type: none"> <li>• Highly probably</li> <li>• Probable</li> <li>• Unlikely</li> <li>• Unknown</li> </ul> | Select from:<br><ul style="list-style-type: none"> <li>• Low</li> <li>• Low-medium</li> <li>• Medium-high</li> <li>• High</li> <li>• Unknown</li> </ul> | Numerical field            |

Add Row

If 'Yes, risks driven by reputation and markets'

**Tags: Modified question; TCFD; SME**

(F3.1c) For your selected forest risk commodities, please provide details of your identified risks in your direct operations or supply chain driven by reputation and markets that have the potential to have a substantive financial impact on your business, operations, revenue or expenditure, assets and liabilities, and capital allocation.

| Forest risk commodity                                        | Potential impact                                                   | Risk driver                                                                                                                   | Geographical scale                                                                                                                                                                                                                                                                                      | Description of potential impact      | Timeframe                                                                                                                                                                      | Likelihood                                                                                                                                     | Magnitude of potential financial impact                                                                                                                 | Potential financial impact |
|--------------------------------------------------------------|--------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Select from:<br><br>Forest risk commodities selected in F0.6 | Select one from:<br><br>[Full dropdown options not displayed here] | Select all that apply:<br><br>[Full dropdown options not displayed here]<br><br><b>Transition:</b><br>Reputation and markets: | Select from:<br><ul style="list-style-type: none"> <li>• Global</li> <li>• Region</li> <li>• Country</li> <li>• Province</li> <li>• Forest (concession)</li> <li>• Tannery</li> <li>• Slaughterhouse</li> <li>• Farm</li> <li>• Mill</li> <li>• Plantation</li> <li>• Forest management unit</li> </ul> | Text field<br>[2,400 characters max] | Select from:<br><ul style="list-style-type: none"> <li>• Current - up to 1 year</li> <li>• 1-3 years</li> <li>• 4-6 years</li> <li>• &gt;6 years</li> <li>• Unknown</li> </ul> | Select from:<br><ul style="list-style-type: none"> <li>• Highly probably</li> <li>• Probable</li> <li>• Unlikely</li> <li>• Unknown</li> </ul> | Select from:<br><ul style="list-style-type: none"> <li>• Low</li> <li>• Low-medium</li> <li>• Medium-high</li> <li>• High</li> <li>• Unknown</li> </ul> | Numerical field            |

Add Row

If 'Yes, risks driven by risks driven by technology'

**Tags: Modified question; TCFD; SME**

(F3.1d) For your selected forest risk commodities, please provide details of your identified risks in your direct operations or supply chain driven by technology that have the potential to have a substantive financial impact on your business, operations, revenue or expenditure, assets and liabilities, and capital allocation.

| Forest risk commodity                                        | Potential impact                                                   | Risk driver                                                                                                      | Geographical scale                                                                                                                                                                                                                                                                                      | Description of potential impact      | Timeframe                                                                                                                                                                      | Likelihood                                                                                                                                     | Magnitude of potential financial impact                                                                                                                 | Potential financial impact |
|--------------------------------------------------------------|--------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Select from:<br><br>Forest risk commodities selected in F0.6 | Select one from:<br><br>[Full dropdown options not displayed here] | Select all that apply:<br><br>[Full dropdown options not displayed here]<br><br><b>Transition:</b><br>Technology | Select from:<br><ul style="list-style-type: none"> <li>• Global</li> <li>• Region</li> <li>• Country</li> <li>• Province</li> <li>• Forest (concession)</li> <li>• Tannery</li> <li>• Slaughterhouse</li> <li>• Farm</li> <li>• Mill</li> <li>• Plantation</li> <li>• Forest management unit</li> </ul> | Text field<br>[2,400 characters max] | Select from:<br><ul style="list-style-type: none"> <li>• Current - up to 1 year</li> <li>• 1-3 years</li> <li>• 4-6 years</li> <li>• &gt;6 years</li> <li>• Unknown</li> </ul> | Select from:<br><ul style="list-style-type: none"> <li>• Highly probably</li> <li>• Probable</li> <li>• Unlikely</li> <li>• Unknown</li> </ul> | Select from:<br><ul style="list-style-type: none"> <li>• Low</li> <li>• Low-medium</li> <li>• Medium-high</li> <li>• High</li> <li>• Unknown</li> </ul> | Numerical field            |

Add Row

If in column 2 of question F3.1 you have not ticked a risk type for any of your commodities, you are asked to answer the corresponding question from F3.1e-F3.1g.

**Tags: Modified question; TCFD**

(F3.1e) If you indicated in question F3.1 that you do not consider your organization to be exposed to risks in your direct operations or supply chain driven by changes in physical parameters related to producing, marketing or sourcing any of your selected commodities, please explain why in the table below

| Forest risk commodity                                        | Primary reason for not identifying risks                                                                                                                                                                                                                     | Please explain                    |
|--------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|
| Select from:<br><br>Forest risk commodities selected in F0.6 | Select from: <ul style="list-style-type: none"> <li>• Risks exist, but no substantive impact anticipated</li> <li>• Environmental risk assessments are incomplete at this time</li> <li>• Evaluation in progress</li> <li>• Other, please specify</li> </ul> | Text field [2,400 characters max] |

Add Row

**Tags: Modified question; TCFD**

(F3.1f) If you indicated in question F3.1 that you do not consider your organization to be exposed to risks in your direct operations or supply chain driven by regulation related to producing, marketing or sourcing any of you selected commodities, please explain why in the table below

| Forest risk commodity                                        | Primary reason for not identifying risks                                                                                                                                                                                                                     | Please explain                    |
|--------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|
| Select from:<br><br>Forest risk commodities selected in F0.6 | Select from: <ul style="list-style-type: none"> <li>• Risks exist, but no substantive impact anticipated</li> <li>• Environmental risk assessments are incomplete at this time</li> <li>• Evaluation in progress</li> <li>• Other, please specify</li> </ul> | Text field [2,400 characters max] |

Add Row

**Tags: Modified question; TCFD**

(F3.1g) If you indicated in question F3.1 that you do not know if your organization is exposed to risks in your direct operations or supply chain driven by reputation and markets related to producing, marketing or sourcing any of you selected commodities, please explain why in the table below

| Forest risk commodity                                        | Primary reason for not identifying risks                                                                                                                                                                                                                     | Please explain                    |
|--------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|
| Select from:<br><br>Forest risk commodities selected in F0.6 | Select from: <ul style="list-style-type: none"> <li>• Risks exist, but no substantive impact anticipated</li> <li>• Environmental risk assessments are incomplete at this time</li> <li>• Evaluation in progress</li> <li>• Other, please specify</li> </ul> | Text field [2,400 characters max] |

Add Row

**Tags: Modified question; TCFD**

(F3.1h) If you indicated in question F3.1 that you do not know if your organization is exposed to risks in your direct operations or supply chain driven by technology related to producing, marketing or sourcing any of you selected commodities, please explain why in the table below

| Forest risk commodity                                        | Primary reason for not identifying risks                                                                                                                                                                                                                     | Please explain                    |
|--------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|
| Select from:<br><br>Forest risk commodities selected in F0.6 | Select from: <ul style="list-style-type: none"> <li>• Risks exist, but no substantive impact anticipated</li> <li>• Environmental risk assessments are incomplete at this time</li> <li>• Evaluation in progress</li> <li>• Other, please specify</li> </ul> | Text field [2,400 characters max] |

Add Row



## F4 Opportunities

**Tags:** No change; SME

(F4.1) Have you identified any opportunities related to producing, marketing or sourcing these commodities sustainably that have the potential to benefit your organization?

| Forest risk commodity                    | Opportunities?                                                                                                                                                                           |
|------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Forest risk commodities selected in F0.6 | Select from: <ul style="list-style-type: none"><li data-bbox="512 629 603 658">• Yes</li><li data-bbox="512 663 592 692">• No</li><li data-bbox="512 696 692 725">• Don't know</li></ul> |

If Yes:

**Tags: Modified question; TCFD, SME**

**RATIONALE:** To align more closely with TCFD recommended disclosures, an additional column requests information on the potential financial impact of any strategies to realize opportunities has been added and an additional column to specify financial incentives.

(F4.1a) Please describe the opportunities related to producing, marketing or sourcing these commodities sustainably, your strategies to realize them and their financial impact

| Forest risk commodity                                        | Source of opportunity                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Financial incentives                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Estimated timeframe for realization                                                                                                                                         | Description of opportunity and strategy to realize opportunity | Potential financial impact | Description of potential financial impact |
|--------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------|----------------------------|-------------------------------------------|
| Select from:<br><br>Forest risk commodities selected in F0.6 | Select from: <ul style="list-style-type: none"> <li>• Cost savings</li> <li>• Driving demand for sustainable materials</li> <li>• Financial incentives</li> <li>• Increased brand value</li> <li>• Increased capacity of sustainable commodity markets</li> <li>• Increased security of supply</li> <li>• Increased shareholder value</li> <li>• Increased transparency</li> <li>• More efficient production and distribution processes</li> <li>• New markets</li> <li>• R&amp;D and innovation</li> <li>• Staff retention/ satisfaction</li> <li>• Other, please specify</li> </ul> | <ul style="list-style-type: none"> <li>• UN REDD</li> <li>• Community-based REDD+</li> <li>• Jurisdictional REDD+</li> <li>• Private REDD+</li> <li>• Easier access, cheaper and/or more availability to credit</li> <li>• Access to climate funds</li> <li>• Issuing green bonds</li> <li>• Incentives to promote Low Carbon Agriculture</li> <li>• Payment for environmental services (other than REDD+)</li> <li>• Financial reward from buyers</li> <li>• Better market access</li> <li>• Letters of Sustainable Credits (LCs)</li> <li>• Environmental Reserve Quotes or CRA (<i>Brazil only</i>)</li> <li>• Other, please specify</li> </ul> | Select from: <ul style="list-style-type: none"> <li>• Current - up to 1 year</li> <li>• 1-3 years</li> <li>• 4-6 years</li> <li>• &gt;6 years</li> <li>• Unknown</li> </ul> | Text field [2,400 characters max]                              | Numeric field              | Text field [2,400 characters max]         |

Add Row

*If No/Don't know:*

**Tags: Modified question, SME**

(F4.1b) Please explain why you have not identified any opportunities for your organization associated with producing, marketing or sourcing these commodities sustainably

| Forest risk commodity                    | Primary reason for not identifying opportunities/not knowing if there are opportunities                                                                                                                                                                                                                 | Please explain                    |
|------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|
| Forest risk commodities selected in F0.6 | <ul style="list-style-type: none"><li>• Opportunities exist, but cannot currently capitalize on them</li><li>• Opportunities exist, but not substantive</li><li>• No instruction from management to seek out opportunities</li><li>• Judged to be unimportant</li><li>• Other, please specify</li></ul> | Text field [2,400 characters max] |

Add Row

## F5 Governance

**RATIONALE:** We have revised the existing question and introduced new data points to support TCFD Governance recommendations, and to reflect the need for deforestation risk to be considered as part of corporate governance mechanisms. These questions support TCFD Governance recommendation 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.

### Board oversight

**Tags: New question; TCFD, SME**

(F5.1) Is there board-level oversight of deforestation risk issues?

- Yes
- No

**Tags: New question; TCFD**

(F5.1a) *If Yes:* Please identify the position of the individual, or name of the committee, at board level, with this responsibility. [max 200 characters]

**Tags: New question; TCFD**

(F5.1b) Please provide further details on the board’s/committee’s oversight of deforestation risk issues.

| Are deforestation risk related issues a scheduled agenda item?                                                                                                                                                   | In to which governance mechanisms are deforestation risk-related issues integrated?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Please explain                                                                                                                                                                                                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Select from: <ul style="list-style-type: none"> <li>• Scheduled – all meetings</li> <li>• Scheduled - some meetings</li> <li>• Sporadic - as important matters arise</li> <li>• Other, please specify</li> </ul> | Select all that apply: <ul style="list-style-type: none"> <li>• Reviewing and guiding strategy</li> <li>• Major plans of action</li> <li>• Risk management policies</li> <li>• Annual budgets</li> <li>• Business plans</li> <li>• Performance objectives</li> <li>• Monitoring implementation and performance</li> <li>• Overseeing major capital expenditures</li> <li>• Acquisitions and divestitures</li> <li>• Incentives</li> <li>• Monitoring and overseeing progress against goals and targets for addressing deforestation related issues</li> <li>• Other, please specify</li> </ul> | Text field [maximum 1500 characters] <ul style="list-style-type: none"> <li>• Rationale for answer to column 1</li> <li>• Description of how deforestation-risk has been integrated into the mechanisms</li> </ul> |

If No:

**Tags: New question; TCFD**

(F5.1c) Please explain why there is no board level oversight of deforestation risk related issues and discuss any plans to change this in the future.

| Primary reason                      | Do you plan to introduce board sight of deforestation risk issues                  | Comment                              |
|-------------------------------------|------------------------------------------------------------------------------------|--------------------------------------|
| Text field [maximum 200 characters] | Select from: <ul style="list-style-type: none"> <li>• Yes</li> <li>• No</li> </ul> | Text field [maximum 1500 characters] |

**Management responsibility**

**Tags: New question; TCFD**

(F5.2) Below board level, are deforestation risk-related responsibilities assigned to management level positions or committees?

Select from:

- Yes
- No

If 'Yes' is selected above:

**Tags: New question; TCFD**

(F5.2a) Please provide the highest-level management position or management committee with responsibility for deforestation risk issues, and describe the deforestation risk-related responsibilities and accountabilities.

| Name of committee/Position of individual | Responsibility                                                                                                                                                                                                            | Description of responsibilities      | Accountability                       | Are deforestation risk related issues a scheduled agenda item?                                                                                                                                                   |
|------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|--------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Text field [maximum 100 characters]      | Select all that apply: <ul style="list-style-type: none"> <li>• Assessing risk</li> <li>• Assessing opportunities</li> <li>• Managing risk</li> <li>• Realizing opportunities</li> <li>• Other, please specify</li> </ul> | Text field [maximum 1000 characters] | Text field [maximum 1000 characters] | Select from: <ul style="list-style-type: none"> <li>• Scheduled – all meetings</li> <li>• Scheduled - some meetings</li> <li>• Sporadic - as important matters arise</li> <li>• Other, please specify</li> </ul> |

'Add row'

If 'No' is selected above:

**Tags: New question; TCFD**

F5.2b: Please explain why there is no management responsibility for deforestation risk issues and discuss any plans to change this in the future

| Primary reason                      | Do you plan to assign responsibility to senior management?                      | Comment                              |
|-------------------------------------|---------------------------------------------------------------------------------|--------------------------------------|
| Text field [maximum 200 characters] | Select from: <ul style="list-style-type: none"><li>• Yes</li><li>• No</li></ul> | Text field [maximum 1500 characters] |

### Individual Performance

**Tags: New question**

(F5.3) Do you provide employee incentives for managing deforestation risks, including the attainment of targets?

Select from:

- Yes, for managing deforestation risks
- Yes, for achieving sustainable forest management
- Yes, for both
- No

If 'Yes':

**Tags: New question**

(F5.3a) Please provide further details on the incentives provided.

| Who is entitled to benefit from these incentives?                                                                                                                                                                                                                                                                                                                                                                                 | The type of incentives                                                                                                                                      | Incentivized performance indicator                                                                                                                                                                                                                                                | Comment                              |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| Select from: <ul style="list-style-type: none"> <li>• Board chairman</li> <li>• President</li> <li>• Board members</li> <li>• Chief Executive Officer (CEO)</li> <li>• Chief Financial Officer (CFO)</li> <li>• Chief Operating Officer COO)</li> <li>• Chief Purchasing Officer (CPO)</li> <li>• Chief Risk Officer (CRO)</li> <li>• Other C-Suite Officer</li> <li>• Executive team</li> <li>• Other, please specify</li> </ul> | Select from: <ul style="list-style-type: none"> <li>• Monetary reward</li> <li>• Recognition (non-monetary)</li> <li>• Other non-monetary reward</li> </ul> | Select from: <ul style="list-style-type: none"> <li>• Behavior change related indicator</li> <li>• Certification target</li> <li>• Efficiency project</li> <li>• Forests-related community project</li> <li>• Supply chain engagement</li> <li>• Other, please specify</li> </ul> | Text field [maximum 2400 characters] |

## F6 Policy

**Tags: No change; SME**

(F6.1) Has your organization made a commitment to reduce or remove deforestation and forest degradation from your direct operations and/or supply chain?

- Yes
- No

If Yes:

**Tags: Modified question; SME**

(F6.1a) Please identify which of the following criteria are specifically stated in your organization's commitment to reduce or remove deforestation and forest degradation from your direct operations and/or supply chain

| Criteria                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Commodity coverage                                                                                                                              | Operational coverage                                                                                                                                                                                                  | % of total production/ consumption covered by commitment                                                                                                                                                                                                                                   | Commitment timeframe                                                                                                                                                                                                                                                                                                          | Please explain                    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|
| Select all that apply:<br>Environmental: <ul style="list-style-type: none"> <li>• Zero deforestation and forest degradation</li> <li>• Zero net deforestation and forest degradation</li> <li>• No conversion of High Conservation Value (HCV) areas</li> <li>• Avoidance of land area under conservation</li> <li>• No conversion of High Carbon Stock (HCS) forests</li> <li>• No conversion of primary forests</li> <li>• No new development on peatland</li> <li>• Peatland restoration</li> <li>• Afforestation</li> <li>• Reforestation</li> <li>• Restoration</li> <li>• No land clearance by burning</li> <li>• Avoidance of CITES listed species</li> <li>• Avoidance of IUCN Red List of Threatened Species</li> </ul> | Select all that apply: <ul style="list-style-type: none"> <li>• Timber</li> <li>• Palm Oil</li> <li>• Cattle Products</li> <li>• Soy</li> </ul> | Select from: <ul style="list-style-type: none"> <li>• Direct operations</li> <li>• Supply chain</li> <li>• Direct operations and supply chain</li> <li>• Select facilities, businesses or geographies only</li> </ul> | Select from: <ul style="list-style-type: none"> <li>• &lt;1%</li> <li>• 1-5%</li> <li>• 6-10%</li> <li>• 11-20%</li> <li>• 21-30%</li> <li>• 31-40%</li> <li>• 41-50%</li> <li>• 51-60%</li> <li>• 61-70%</li> <li>• 71-80%</li> <li>• 81-90%</li> <li>• 91-99%</li> <li>• 100%</li> </ul> | Select from: <ul style="list-style-type: none"> <li>• No timeframe</li> <li>• 2017</li> <li>• 2018</li> <li>• 2019</li> <li>• 2020</li> <li>• 2021</li> <li>• 2022</li> <li>• 2023</li> <li>• 2024</li> <li>• 2025</li> <li>• 2026</li> <li>• 2027</li> <li>• 2028</li> <li>• 2029</li> <li>• 2030</li> <li>• 2050</li> </ul> | Text field [2,400 characters max] |



|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |  |  |  |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|--|--|
| <ul style="list-style-type: none"> <li>• Implementing a landscape level approach</li> </ul> <p>Social:</p> <ul style="list-style-type: none"> <li>• Application of the principles of Free, Prior and Informed Consent (FPIC)</li> <li>• Respect and support the Universal Declaration of Human Rights</li> <li>• Promote gender equality and women's empowerment</li> <li>• Respect and recognize the rights of all workers including contract, temporary and migrant workers</li> <li>• Resolve all complaints and conflicts through an open, transparent and consultative process</li> <li>• Facilitate the inclusion of smallholders into the supply chain</li> </ul> <p>Legal:</p> <ul style="list-style-type: none"> <li>• No sourcing of illegally harvested or traded wood</li> <li>• No sourcing from controversial fiber sources</li> <li>• All materials from credible certified sources</li> <li>• Other, please specify</li> </ul> |  |  |  |  |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|--|--|

If No:

**Tags: No change**

(F6.2) Please explain why your organization has not made a commitment to reduce or remove deforestation and forest degradation from your direct operations and/or supply chain, and whether you plan to do this in the future

| Primary reason for not having made a commitment                                                                                                                                                                                                                                                                                     | Do you plan to introduce a commitment?                                             | Please explain                    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|-----------------------------------|
| Select from: <ul style="list-style-type: none"> <li>• No requirement from management</li> <li>• Insufficient knowledge of deforestation impacts from forest risk commodities</li> <li>• Insufficient resources to implement or enforce a commitment</li> <li>• Judged to be unimportant</li> <li>• Other, please specify</li> </ul> | Select from: <ul style="list-style-type: none"> <li>• Yes</li> <li>• No</li> </ul> | Text field [2,400 characters max] |

**Tags: No change, SME**

(F6.3) Does your organization have a policy that recognizes the role of reducing deforestation for climate change mitigation and sets out clear goals and guidelines for action?

| Policy                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Please explain                    |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|
| <ul style="list-style-type: none"> <li>• Yes, a publicly available company-wide policy with performance standards for direct operations including supplier, procurement and contracting best practices</li> <li>• Yes, a publicly available company-wide policy</li> <li>• Yes, a company-wide policy that is not publicly available</li> <li>• Yes, a policy for select facilities or suppliers only</li> <li>• No</li> <li>• Other, please specify</li> </ul> | Text field [2,400 characters max] |

**Tags: Modified question; SME**

(F6.4) Do you have commodity specific sustainability policies in place?

| Forest risk commodity | Commodity specific sustainability policies?                                     | Criteria                                                                                                        | Please explain                    |
|-----------------------|---------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|-----------------------------------|
| Timber                | Select from: <ul style="list-style-type: none"><li>• Yes</li><li>• No</li></ul> | Select all that apply:<br><br><b>[Full dropdown options not displayed here]</b><br><br><b>Criteria in F6.1a</b> | Text field [2,400 characters max] |

**Tags: New question**

**RATIONALE:** To reduce reporting burden, this question combines our current F9.3 and F10.5 which ask about involvement in multi-partnership or stakeholder initiatives, and activities that could influence the market for sustainable forest risk commodities respectively. It was also moved to the Policy section as it is related to how organizations interact with multiple stakeholders to implement policy and influence policy making

(F6.5) Do you participate in external initiatives and activities related to the sustainability of these commodities that aim to support the implementation of your policies? Please describe

| Forest risk commodity                                        | Involved in initiatives?                                                              | Activities                                                                                                                                                                                                                                                                                                                                                                                                                  | Initiatives                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Please explain |
|--------------------------------------------------------------|---------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| Select from:<br><br>Forest risk commodities selected in F0.6 | Select from:<br><ul style="list-style-type: none"> <li>• Yes</li> <li>• No</li> </ul> | Select all that apply:<br><ul style="list-style-type: none"> <li>• Involved in multi-partnership or stakeholder initiatives</li> <li>• Engaging with policymakers or governments</li> <li>• Involved in industry platforms</li> <li>• Engaging with communities</li> <li>• Engaging with non-governmental organizations</li> <li>• Engaging with funding research organizations</li> <li>• Other, please specify</li> </ul> | Select all that apply:<br><br><b>Timber</b><br><ul style="list-style-type: none"> <li>• FSC</li> <li>• PEFC</li> <li>• WWF Global Forest &amp; Trade Network (GFTN)</li> <li>• The Consumer Good Forum (CGF)</li> <li>• WBCSD Forests Solutions Group</li> <li>• Forests Dialogue</li> <li>• UN Global Compact</li> <li>• Sustainable Packaging Coalition (SPC)</li> <li>• Tropical Forest Alliance 2020 (TFA)</li> <li>• Sustainable Forestry Initiative (SFI)</li> <li>• AMERIPEN</li> <li>• EUROPEN</li> <li>• PREPS</li> <li>• Global Environmental Management Initiative</li> <li>• Sustainable Purchasing Leadership Council SPLC</li> <li>• Timber Trade Federation (TTF)</li> <li>• World Resource Group Customer Consultative Group</li> </ul> |                |

|  |  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  |
|--|--|--|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
|  |  |  | <ul style="list-style-type: none"> <li>• Roundtable on Sustainable Biomaterials (RSB)</li> <li>• Alliance for Beverage Cartons and the Environment (ACE)</li> <li>• Canopy</li> <li>• EU Sustainable Tropical Timber Coalition (STTC)</li> <li>• GreenBlue Forest Products Working Group (FPWG)</li> <li>• The Sustainable Trade Initiative on Pulp and Paper (STIPP)</li> <li>• Rainforest Action Network</li> <li>• The Confederation of European Paper industry (CEPI)</li> <li>• The Forest Dialogue</li> <li>• The Forest Trust</li> <li>• The Nature Conservancy</li> <li>• The Sustainability Consortium (TSC)</li> <li>• Timber Retail Coalition</li> </ul> <p><b>Palm Oil</b></p> <ul style="list-style-type: none"> <li>• Roundtable on Sustainable Palm Oil (RSPO)</li> <li>• Roundtable on Sustainable Biomaterials (RSB)</li> <li>• Tropical Forest Alliance (TFA)</li> <li>• Palm Oil Innovation Group (POIG)</li> <li>• Rainforest Action Network</li> <li>• The Consumer Goods Forum</li> <li>• European Palm Oil Alliance</li> <li>• The Nature Conservancy (TNC)</li> <li>• HCS Approach study group</li> <li>• International Sustainability &amp; Carbon Certification (ISCC)</li> <li>• Retailers Palm Oil Group (RPOG)</li> <li>• Solidaridad</li> <li>• The Forest Trust</li> </ul> |  |
|--|--|--|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|

|  |  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |
|--|--|--|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
|  |  |  | <p><b>Cattle</b></p> <ul style="list-style-type: none"> <li>• Leather Working Group (LWG)</li> <li>• Global Roundtable for Sustainable Beef (GRSB)</li> <li>• Brazilian Roundtable on Sustainable Livestock (GTPS)</li> <li>• Tropical Forest Alliance (TFA)</li> <li>• Sustainable Restaurant Association</li> <li>• Sustainable Agriculture Initiative (SAI)</li> <li>• Rainforest Action Network</li> <li>• The Consumer Goods Forum (CGF)</li> <li>• Sustainable Apparel Coalition (SAC)</li> <li>• Roundtable on Sustainable Biomaterials (RSB)</li> </ul> <p><b>Soy</b></p> <ul style="list-style-type: none"> <li>• Roundtable on Sustainable Soy (RTRS)</li> <li>• The Consumer Goods Forum (CGF)</li> <li>• Sustainable Agricultural Initiative (SAI)</li> <li>• Tropical Forest Alliance (TFA)</li> <li>• Roundtable on Sustainable Biomaterials (RSB)</li> <li>• Rainforest Action Network</li> <li>• ABIOVE</li> <li>• ProTerra</li> <li>• Retail Soy Group</li> </ul> <ul style="list-style-type: none"> <li>• Not applicable</li> <li>• Other, please specify</li> </ul> |  |
|--|--|--|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|

## F7 Strategy

### Tags: Modified question; TCFD

(F7.2) Have you evaluated the availability or quality of forest risk commodities in the development of your organization's high level, long term business objectives and your strategy for achieving them, including financial planning?

- Yes, evaluated over the next 1 year
- Yes, evaluated over the next 5 years
- Yes, evaluated over the next 10 years
- No

If 'Yes:

### Tags: Modified question, TCFD

(F7.2a) Please explain how you evaluated the availability or quality of forest risk commodities in the development of your organization's high level, long term business objectives and your strategy for achieving them, including financial planning

*Text Field [5,000 characters max]*

If 'No'

### Tags: Modified question; TCFD

(F7.3) Please explain why you have not evaluated the availability or quality of forest risk commodities in the development of your organization's high level, long term business objectives and your strategy for achieving them, including financial planning

| Primary reason for not considering                                                                                                                                                                                                                                                                                                                                    | Plans to consider?                                                    | Please explain                    |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------|-----------------------------------|
| Select from: <ul style="list-style-type: none"> <li>• Insufficient resources to complete risk assessment</li> <li>• No requirement from management</li> <li>• Insufficient data on operations</li> <li>• Insufficient knowledge of deforestation impacts from forest risk commodities</li> <li>• Judged to be unimportant</li> <li>• Other, please specify</li> </ul> | <ul style="list-style-type: none"> <li>• Yes</li> <li>• No</li> </ul> | Text field [2,400 characters max] |

### Tags: No change

(F7.4) Have you identified sufficient sources of sustainable materials to meet your operational needs? Please explain what you are doing to ensure security/continuity of supply

| Forest risk commodity                    | Current demand | Future demand | Actions to ensure security/ continuity of supply | Please explain |
|------------------------------------------|----------------|---------------|--------------------------------------------------|----------------|
| Forest risk commodities selected in F0.6 |                |               |                                                  |                |

## F8 Traceability

**Tags: No change; SME**

(F8.1) Do you have a system in place to track and monitor the origin of raw materials for your selected commodities?

| Forest risk commodity                    | System to track and monitor origin of raw materials?                               |
|------------------------------------------|------------------------------------------------------------------------------------|
| Forest risk commodities selected in F0.6 | Select from: <ul style="list-style-type: none"> <li>• Yes</li> <li>• No</li> </ul> |

Add Row

If Yes:

**Tags: Modified question; SME**

**RATIONALE:** We have simplified the questions on traceability to be applicable to organizations at every stage of the value chain.

(F8.1a) Please provide details on the level of traceability your organization has for your selected commodities

| Forest risk commodity                    | % of total production/consumption traceable                                                                                                                                                                                                                                                                         | Point to which traceable                                                                                                                                                                                                                                                                                                                       | Description of traceability system | Exclusions, if applicable                                                                                                                                                                                                                                                                   | Exclusion description, if applicable |
|------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| Forest risk commodities selected in F0.6 | <ul style="list-style-type: none"> <li>• None</li> <li>• &lt;1%</li> <li>• 1-5%</li> <li>• 6-10%</li> <li>• 11-20%</li> <li>• 21-30%</li> <li>• 31-40%</li> <li>• 41-50%</li> <li>• 51-60%</li> <li>• 61-70%</li> <li>• 71-80%</li> <li>• 91-90%</li> <li>• 91-99%</li> <li>• 100%</li> <li>• Don't know</li> </ul> | Select from: <ul style="list-style-type: none"> <li>• Not applicable</li> <li>• Region</li> <li>• Country</li> <li>• Province</li> <li>• Forest</li> <li>• Tannery</li> <li>• Slaughterhouse</li> <li>• Farm</li> <li>• Mill</li> <li>• Estate</li> <li>• Crushing facility</li> <li>• Plantation</li> <li>• Forest management unit</li> </ul> | Text field [2,400 characters max]  | Select all that apply: <ul style="list-style-type: none"> <li>• Source/country/geographical area</li> <li>• Business activity</li> <li>• Facility</li> <li>• Specific product line(s)</li> <li>• Specific supplier(s)</li> <li>• Not applicable</li> <li>• Other, please specify</li> </ul> | Text field [2,400 characters max]    |



*If No:*

**Tags: Modified question**

(F8.1b) Please explain why you do not have a system in place to track and monitor the origin of raw materials for your selected commodities

| Forest risk commodity                                        | Primary reason for not having a system in place                                                                                                                                                                                                                            | Please explain                    |
|--------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|
| Select from:<br><br>Forest risk commodities selected in F0.6 | Select from: <ul style="list-style-type: none"><li>• No requirement from management</li><li>• Insufficient resources to complete collection of data</li><li>• Insufficient data on operations</li><li>• Judged to be unimportant</li><li>• Other, please specify</li></ul> | Text field [2,400 characters max] |

Add Row

## F9 Measurement

**Tags: Modified question; SME**

**RATIONALE:** This question now requests detailed information on landbank and on the type of system used to monitor legal and illegal deforestation, such as Geographic Information Systems (GIS), Ground-based systems and Aerial systems.

(F9.1) Do you own or manage land used for the production of any of your selected commodities?  
Please complete the table

| Forest risk commodity                    | Own and/or manage land?                                                                                                                                             | Land type                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Size (Hectares)                                                                                                                      | System in place to monitor deforestation?                                                                                          | Type of monitoring system                                                                                                                                                                                                                                                                           | Description of monitoring system  | Recent infractions?                                                                                                                | Explanation of infraction         |
|------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|
| Forest risk commodities selected in F0.6 | Select from: <ul style="list-style-type: none"> <li>• Own land</li> <li>• Manage land</li> <li>• Own and manage land</li> <li>• Don't own or manage land</li> </ul> | Select from: <ul style="list-style-type: none"> <li>• Planted [<i>area of land planted with crops/trees</i>]</li> <li>• Unplanted [<i>Land reserved for planting, but as yet unplanted</i>]</li> <li>• Conservation set aside [<i>In many cases, these are HCV areas</i>]</li> <li>• Productive forest [<i>area of natural forest designated for the extraction of wood/wood products/NTF Ps</i>]</li> <li>• Scheme/Plasma smallholders</li> <li>• Outgrowers area</li> <li>• Unknown</li> <li>• Not applicable</li> <li>• Other, please specify</li> </ul> | Select from: <ul style="list-style-type: none"> <li>• Land area in hectares</li> </ul><br>[Full dropdown options not displayed here] | Select from: <ul style="list-style-type: none"> <li>• Yes</li> <li>• No</li> <li>• Don't know</li> <li>• Not applicable</li> </ul> | Select all that apply: <ul style="list-style-type: none"> <li>• Geographic Information System (GIS)</li> <li>• Ground-based monitoring system (e.g. field plots)</li> <li>• Aerial monitoring system (e.g. aircraft)</li> <li>• Other monitoring system</li> <li>• Other, please specify</li> </ul> | Text field [2,400 characters max] | Select from: <ul style="list-style-type: none"> <li>• Yes</li> <li>• No</li> <li>• Don't know</li> <li>• Not applicable</li> </ul> | Text field [2,400 characters max] |

**Tags: No change; SME**

(F9.2) Does your organization collect production and/or consumption data for your selected commodities?

| Forest risk commodity                    | Production and/or consumption data available?                                                                                                                                                                                                                                               |
|------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Forest risk commodities selected in F0.6 | Select from: <ul style="list-style-type: none"> <li>Consumption data available, disclosing</li> <li>Production data available, disclosing</li> <li>Consumption and production data available, disclosing</li> <li>Data available, but not disclosing</li> <li>Data not available</li> </ul> |

*If 'Consumption data available, disclosing', 'production data available, disclosing', or 'consumption and production data available, disclosing':*

**Tags: No change; SME**

(F9.2a) Please disclose your production and/or consumption data using the table below

| Forest risk commodity                                        | Production/consumption data                                                                                                                       | Volume        | Metric                                                                                                                                                                                                                                                                                  | Full/Partial data?                                                                                                                                     | If partial, please explain        |
|--------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|
| Select from:<br><br>Forest risk commodities selected in F0.6 | Select from: <ul style="list-style-type: none"> <li>Production data</li> <li>Consumption data</li> <li>Production and consumption data</li> </ul> | Numeric field | Select from: <ul style="list-style-type: none"> <li>Metric tons</li> <li>Liters</li> <li>Gallons</li> <li>Logs</li> <li>Round wood equivalent (RWE)</li> <li>Wood raw material equivalent (WRME)</li> <li>Cubic meters</li> <li>Square meters</li> <li>Other, please specify</li> </ul> | Select from: <ul style="list-style-type: none"> <li>Full commodity production/consumption</li> <li>Partial commodity production/consumption</li> </ul> | Text field [2,400 characters max] |

Add Row

*If 'Data available, but not disclosing':*

**Tags: No change**

(F9.3) Please explain why your organization is not disclosing production and/or consumption data for your selected commodities

| Forest risk commodity                                        | Primary reason for not disclosing production/consumption data                                                                                                                                                          | Please explain                    |
|--------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|
| Select from:<br><br>Forest risk commodities selected in F0.6 | Select from: <ul style="list-style-type: none"> <li>Only partial scoping of forest risk commodities in products/supply chain completed</li> <li>Data considered confidential</li> <li>Other, please specify</li> </ul> | Text field [2,400 characters max] |

Add Row

If 'Data not available':

**Tags: No change**

(F9.4) Please explain why production and/or consumption data is not available for your selected commodities

| Forest risk commodity                                        | Primary reason for not having production/consumption data                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Please explain                    |
|--------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|
| Select from:<br><br>Forest risk commodities selected in F0.6 | Select from: <ul style="list-style-type: none"> <li>• No requirement from management to collect production/consumption data</li> <li>• Production/consumption of forest risk commodities not recorded at the corporate level</li> <li>• Insufficient resources to complete collection of data</li> <li>• Insufficient data on operations</li> <li>• Scoping of forest risk commodities in products/supply chain not completed</li> <li>• Judged to be unimportant</li> <li>• Other, please specify</li> </ul> | Text field [2,400 characters max] |

Add Row

If 'Brazil' is selected in Column 5 of F1.1:

**Tags: New question; SME**

(F9.6) For your selected commodities, please indicate if you collect data regarding your own compliance and/or the compliance of your suppliers with the Brazilian Forest Code.

| Forest risk commodity                    | Collect data regarding compliance with the Brazilian Forest Code?                                                            |
|------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|
| Forest risk commodities selected in F0.6 | <ul style="list-style-type: none"> <li>• Suppliers</li> <li>• Owned or managed land</li> <li>• Both</li> <li>• No</li> </ul> |

Add Row

If 'Suppliers' or 'both':

**Tags: New question; SME**

(F9.6a) For your selected commodities, please indicate which Key Performance Indicators (KPI) you employ to measure your own compliance and the performance against your selected indicator(s).

| Forest risk commodity                    | Number of suppliers (sample size) | KPI and performance                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|------------------------------------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Forest risk commodities selected in F0.6 | Numeric field                     | <ul style="list-style-type: none"> <li>• % of owned or managed properties registered on the Rural Environmental Registry (CAR) database</li> <li>• % of owned or managed properties with Legal Reserve (RL) and/or Permanent Protected Area (APP) deficit</li> <li>• % of owned or managed properties with signed commitment term of Environmental Regularization Program (PRA)</li> <li>• % of owned or managed properties with no gross deforestation after July 2008</li> </ul> |

If 'Owned or managed land' or 'both':

**Tags: New question; SME**

(F9.6b) For your selected commodities, please indicate which Key Performance Indicators (KPI) you employ to measure the compliance of your suppliers and the performance against your selected indicator(s).

| Forest risk commodity                    | Number of suppliers (sample size) | KPI and performance                                                                                                                                                                                                                                                                                                                                                                                                                |
|------------------------------------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Forest risk commodities selected in F0.6 | Numeric field                     | <ul style="list-style-type: none"> <li>• % of suppliers on the Rural Environmental Registry (CAR) database</li> <li>• % of suppliers with Legal Reserve (RL) AND Permanent Protected Area (APP) deficit</li> <li>• % of suppliers that have signed the Commitment Terms of the Environmental Regularization Program</li> <li>• % of suppliers with gross deforestation after July 2008</li> <li>• Other, please specify</li> </ul> |

## F10 Standards

**Tags: Modified question; SME**

**RATIONALE:** We are now requesting organizations to report on volumes *and* percentages of production and/or consumption currently covered by third-party certification schemes in the reporting year *for each form* of commodity being reported on.

(F10.1) Do you specify any third-party certification schemes for your selected commodities? Please indicate the volume and percentage of production and/or consumption currently covered

| Forest risk commodity                                        | Form of commodity                                                                                                 | Third-party certification scheme                                                                              | Volume of production/ consumption certified | Metric                                                                                                                                                                                                                                                                                                                          | % of total production/ consumption certified                                                                                                                                                                                                                                                                                | Please explain |
|--------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|---------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| Select from:<br><br>Forest risk commodities selected in F0.6 | Select all that apply:<br><br>[Full dropdown options not displayed here]<br><br><b>Forms of commodity in F1.1</b> | Select from:<br><br>Full dropdown options not displayed here]<br><br><b>Third party certification schemes</b> | Numeric field                               | Select from:<br><ul style="list-style-type: none"> <li>• Metric tons</li> <li>• Liters</li> <li>• Gallons</li> <li>• Logs</li> <li>• Pallets</li> <li>• Round wood equivalent (RWE)</li> <li>• Wood raw material equivalent (WRME)</li> <li>• Cubic meters</li> <li>• Square meters</li> <li>• Other, please specify</li> </ul> | Select from:<br><ul style="list-style-type: none"> <li>• 0%</li> <li>• &lt;10%</li> <li>• 10-20%</li> <li>• 21-30%</li> <li>• 31-40%</li> <li>• 41-50%</li> <li>• 51-60%</li> <li>• 61-70%</li> <li>• 71-80%</li> <li>• 81-90%</li> <li>• 91-99%</li> <li>• 100%</li> <li>• Don't know</li> <li>• Not applicable</li> </ul> |                |

Add Row

**If Production/Processing/Trading is selected in question F0.2:**

**Tags:** Modified question, SME

**RATIONALE:** We are now requesting percentages of commodities covered by sustainable production standards.

(F10.2) Do you specify any sustainable production standards for your selected commodities, other than third party certification? Please indicate the percentage of production and/or consumption currently covered

| Forest risk commodity                    | Sustainable production standards in place?                                                                            | Description of sustainable production standard | % of total production/ consumption covered by standard                                                                                                                                                                                                                                                                   | Please explain                    |
|------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|
| Forest risk commodities selected in F0.6 | <ul style="list-style-type: none"> <li>• Yes</li> <li>• No</li> <li>• Don't know</li> <li>• Not applicable</li> </ul> | Text field [2,400 characters max]              | Select from: <ul style="list-style-type: none"> <li>• 0%</li> <li>• &lt;10%</li> <li>• 10-20%</li> <li>• 21-30%</li> <li>• 31-40%</li> <li>• 41-50%</li> <li>• 51-60%</li> <li>• 61-70%</li> <li>• 71-80%</li> <li>• 81-90%</li> <li>• 91-99%</li> <li>• 100%</li> <li>• Don't know</li> <li>• Not applicable</li> </ul> | Text field [2,400 characters max] |

Add Row

**Tags: Modified question**

**RATIONALE:** We are now requesting percentages of commodities covered by sustainable procurement standards, the % of suppliers in compliance with standards in the reporting year and systems in place to monitor compliance. This reflects the need to collect data on the *implementation* of policies through the monitoring of supplier compliance.

(F10.3) Do you specify any sustainable procurement standards for your selected commodities, other than third party certification? Please indicate the percentage of consumption currently covered, and if you monitor supplier compliance with these standards

| Forest risk commodity                    | Sustainable procurement standards in place?                                                                           | Description of sustainable procurement standard | % of total consumption covered by standard                                                                                                                                                                                                                                                                               | System in place to monitor compliance?                                                                   | Type of monitoring system                                                                                                                                                                                                                                                                                        | % of suppliers in compliance with standards in reporting year                                                                                                                                                                                                                                                            | Please explain                    |
|------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|
| Forest risk commodities selected in F0.6 | <ul style="list-style-type: none"> <li>• Yes</li> <li>• No</li> <li>• Don't know</li> <li>• Not applicable</li> </ul> | Text field [2,400 characters max]               | Select from: <ul style="list-style-type: none"> <li>• 0%</li> <li>• &lt;10%</li> <li>• 10-20%</li> <li>• 21-30%</li> <li>• 31-40%</li> <li>• 41-50%</li> <li>• 51-60%</li> <li>• 61-70%</li> <li>• 71-80%</li> <li>• 81-90%</li> <li>• 91-99%</li> <li>• 100%</li> <li>• Don't know</li> <li>• Not applicable</li> </ul> | Select from: <ul style="list-style-type: none"> <li>• Yes</li> <li>• No</li> <li>• Don't know</li> </ul> | Select all that apply: <ul style="list-style-type: none"> <li>• Geographic Information System (GIS)</li> <li>• Ground-based monitoring system (e.g. field plots)</li> <li>• Aerial monitoring system (e.g. aircraft)</li> <li>• Other supply chain monitoring system</li> <li>• Other, please specify</li> </ul> | Select from: <ul style="list-style-type: none"> <li>• 0%</li> <li>• &lt;10%</li> <li>• 10-20%</li> <li>• 21-30%</li> <li>• 31-40%</li> <li>• 41-50%</li> <li>• 51-60%</li> <li>• 61-70%</li> <li>• 71-80%</li> <li>• 81-90%</li> <li>• 91-99%</li> <li>• 100%</li> <li>• Don't know</li> <li>• Not applicable</li> </ul> | Text field [2,400 characters max] |

Add Row



## F11 Targets

**Tags: Modified question; SME**

(F11.1) Do you have any quantified targets for increasing sustainable production and/or consumption of your selected commodities in your direct operations and/or supply chain that were active (ongoing or reached completion) during the reporting year?

- Yes
- No

If Yes:

**Tags: Modified question; SME**

**RATIONALE:** This is a combination of our current F9.5 and F9.6, to request information on targets for third-party certification and sustainable production/procurement standards within one question. We are also requesting organizations to report on their progress with targets by disclosing the proportion of target achieved to date as a percentage value.

(F11.1a) Please provide details of your targets for increasing sustainable production and/or consumption of your selected commodities in your direct operations and/or supply chain, including details on progress made in the reporting year

| Forest risk commodity                                        | Description of target                                                                                                                                                                                                            | Form of commodity covered                                                                                         | Third party certification scheme                                                                               | Coverage                                                                                            | Announcement date | Target year   | % of materials to meet requirements in target year                                                                                                                                                                                                                                                                          | Proportion of target achieved, % value | Please explain                    |
|--------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|-------------------|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|-----------------------------------|
| Select from:<br><br>Forest risk commodities selected in F0.6 | Select from:<br><br><ul style="list-style-type: none"> <li>• Third party certification scheme</li> <li>• Sustainable production standard</li> <li>• Sustainable procurement standard</li> <li>• Other, please specify</li> </ul> | Select all that apply:<br><br>[Full dropdown options not displayed here]<br><br><b>Forms of commodity in F1.1</b> | Select from:<br><br>[Full dropdown options not displayed here]<br><br><b>Third party certification schemes</b> | Select from:<br><br>Direct operations<br><br>Supply chain<br><br>Direct operations and supply chain | Numeric field     | Numeric field | Select from:<br><ul style="list-style-type: none"> <li>• 0%</li> <li>• &lt;10%</li> <li>• 10-20%</li> <li>• 21-30%</li> <li>• 31-40%</li> <li>• 41-50%</li> <li>• 51-60%</li> <li>• 61-70%</li> <li>• 71-80%</li> <li>• 81-90%</li> <li>• 91-99%</li> <li>• 100%</li> <li>• Don't know</li> <li>• Not applicable</li> </ul> | Numeric field                          | Text field [2,400 characters max] |

Add Row

If No:

Tags: **New question; SME**

F11.1b Please explain why you do not have any targets for increasing sustainable production and/or consumption of your selected commodities in your direct operations and/or supply chain and discuss any plans to develop these in future

| Forest risk commodity                    | Primary reason                                                                                                                                                                                                                                                                                                                                                     | Do you plan to introduce targets for increasing production and/or consumption of sustainable materials? | Please explain |
|------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|----------------|
| Forest risk commodities selected in F0.6 | <ul style="list-style-type: none"> <li>• 100% of production and/or consumption of commodity covered by sustainable standards</li> <li>• No requirement from management</li> <li>• Insufficient resources to complete collection of data</li> <li>• Insufficient data on operations</li> <li>• Judged to be unimportant</li> <li>• Other, please specify</li> </ul> | <ul style="list-style-type: none"> <li>• Yes</li> <li>• No</li> </ul>                                   |                |

## F12 Engagement

Please note that some questions on the Engagement page are driven by your response to question F0.2 on which stage(s) of the value chain best represent your organization's area of operation pertaining to forest risk commodities

**Tags: No change, SME**

(F12.1) Are you working with your direct suppliers to support and improve their capacity to supply sustainable materials?

| Forest risk commodity                    | Working with direct suppliers?                                                                                                    | Supplier engagement strategy                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Please explain                    |
|------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|
| Forest risk commodities selected in F0.6 | Select from <ul style="list-style-type: none"> <li>• Yes</li> <li>• No</li> <li>• Don't know</li> <li>• Not applicable</li> </ul> | Select all that apply: <ul style="list-style-type: none"> <li>• Not applicable</li> <li>• Developing or distributing supply chain mapping tool</li> <li>• Data collection in central database</li> <li>• Encouraging certification</li> <li>• Encouraging work with multi-stakeholder groups</li> <li>• Supplier questionnaires on environmental and social indicators</li> <li>• Workshops and training</li> <li>• Supplier audits</li> <li>• Supplier charters</li> <li>• Contractual agreements</li> <li>• Joint projects</li> <li>• Financial support</li> <li>• Technical support</li> <li>• Other, please specify</li> </ul> | Text field [2,400 characters max] |

If Production/Processing/Trading is selected in question F0.2 and 'Yes' is selected in column 2 of F12.1:

**Tags: No change, SME**

(F12.2) Are you working with smallholders to encourage and support sustainable forest management practices?

| Forest risk commodity                    | Working with smallholders?                                                                                                                                                     | Please explain                    |
|------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|
| Forest risk commodities selected in F0.6 | Select from: <ul style="list-style-type: none"> <li>• Working with smallholders</li> <li>• Not working with smallholders</li> <li>• Do not source from smallholders</li> </ul> | Text field [2,400 characters max] |

If 'Yes' is selected in column 2 of F11.1:

**Tags: No change, SME**

(F12.3) Are you working beyond the first tier of your supply chain to manage and mitigate risk?

| Forest risk commodity                    | Working beyond first tier?                                                                               | Please explain                    |
|------------------------------------------|----------------------------------------------------------------------------------------------------------|-----------------------------------|
| Forest risk commodities selected in F0.6 | Select from: <ul style="list-style-type: none"><li>• Yes</li><li>• No</li><li>• Not applicable</li></ul> | Text field [2,400 characters max] |

## F13 Linkages and trade-offs

**RATIONALE:** This section aligns with our water questionnaire and aims to understand how deforestation may affect risks, impacts, opportunities and decision-making in other areas of sustainability.

**Tags:** New question

F13.1 Has your organization identified any linkages or trade-offs between forests and other environmental issues in its value chain?

Please select from:

- Yes
- No

If 'Yes':

**Tags:** New question

F13.1a: Please describe the linkages or trade-offs and the related management policy or action

| Linkage/Trade-off                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Description of linkage/trade off                  | Policy or action                     |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|--------------------------------------|
| Select one from:<br>Linkages <ul style="list-style-type: none"> <li>• Increased biodiversity conservation</li> <li>• Improved ecosystem services</li> <li>• Environmental restoration</li> <li>• Decreased GHG emissions</li> <li>• Water conservation</li> <li>• Water regulation</li> <li>• Improved water quality</li> <li>• Soil protection</li> <li>• Other linkage, please specify</li> </ul> Tradeoffs <ul style="list-style-type: none"> <li>• Decreased biodiversity</li> <li>• Increased GHG emissions</li> <li>• Reduced ecosystem services</li> <li>• Diminished water quality</li> <li>• Soil erosion</li> <li>• Other trade-off, please specify</li> </ul> | Select from: Text field [maximum 1000 characters] | Text field [maximum 1500 characters] |

Add Row

If no:

**Tags: New question**

F13.1b. Please explain why your organization has not identified any linkages or trade-offs between deforestation and other environmental issues in its value chain

| Primary reason                                                                                                                                                                                                                                                    | Comment                                                                                 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|
| Select from: <ul style="list-style-type: none"> <li>• Considered - none were identified</li> <li>• Not considered – but have plan to do so in the next 2 years</li> <li>• Not considered – and have no plans to do so</li> <li>• Other, please specify</li> </ul> | <ul style="list-style-type: none"> <li>• Text field [maximum 500 characters]</li> </ul> |

## F14 Verification and assurance

**RATIONALE:** CDP encourages the verification/assurance of information disclosed to us. We have therefore added a new question to encourage companies to adopt third party verification or assurance of their data, processes and policies.

**Tags: New question**

F14.1 Please identify which data points within your CDP forests disclosure have been verified or assured by an independent third party during the reporting period, and the standard used.

| Additional data points verified     | Please explain                       |
|-------------------------------------|--------------------------------------|
| Text field [maximum 500 characters] | Text field [maximum 1000 characters] |

Add Row



## F15 Barriers and challenges

**Tags: No change; SME**

(F15.1) Please describe any key barriers or challenges to achieving deforestation free direct operations and supply chains

*Text field [5,000 characters max]*

**Tags: No change; SME**

(F15.2) Please describe any measures that would improve your organization's ability to manage deforestation risk

*Text field [5,000 characters max]*

## F16 Sign off

**Tags: No change; SME**

(F16.1) Please provide the following information for the person that has signed off (approved) your CDP forests response

| Name                              | Job title                         | Corresponding job category                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|-----------------------------------|-----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Text field [2,400 characters max] | Text field [2,400 characters max] | Select from: <ul style="list-style-type: none"> <li>• Board chairman</li> <li>• Board/Executive board</li> <li>• Director on board</li> <li>• Chief Executive Officer (CEO)</li> <li>• Chief Financial Officer (CFO)</li> <li>• Chief Operating Officer (COO)</li> <li>• Chief Risk Officer (CRO)</li> <li>• Other C-Suite Officer</li> <li>• President</li> <li>• Business unit manager</li> <li>• Energy manager</li> <li>• EHS manager</li> <li>• Environment/Sustainability manager</li> <li>• Facilities manager</li> <li>• Process operation manager</li> <li>• Procurement manager</li> <li>• Public affairs manager</li> <li>• Risk manager</li> <li>• Other, please specify</li> </ul> |



## Supply chain module

### SF0. Introduction

SF0.0 If you would like to do so, please take this opportunity to provide a separate introduction to this module

SF0.1 Please could you indicate your company's annual revenue for the stated reporting period?

| Annual revenue | Currency |
|----------------|----------|
|                |          |

SF0.2 Do you have an ISIN for your company that you would be willing to share with CDP?

*If yes:* SF 0.2a Please use the table below to share your ISIN

| ISIN country code (2 letters) | ISIN numeric identifier and single check digit (10 numbers overall) |
|-------------------------------|---------------------------------------------------------------------|
|                               |                                                                     |

---

## Supply chain module

### SF1. Associating Levels of Certification To Your Customers Spend

SF1.1. In question F9.4 you were asked “Do you specify any third-party certification schemes for your selected commodities? Please indicate the volume and percentage of production and/or consumption currently covered”. Can you indicate what percentage of requesting members spend with you (for selected commodities) is certified?

- Yes
- Partially
- No
- Don't know
- No requesting members buy goods and services from my company that contain commodities that cause deforestation

## Supply chain module

If 'Yes' or 'Partially' please markup which member:

| Member name | Forest risk commodity                                        | Form of commodity                                               | Third-party certification scheme                             | Volume of production/ consumption certified sold to member | Metric                                                                                                                                                                                                                                                                                                                          | % of total production/ consumption certified sold to member                                                                                                                                                                                                                                                                 | Further details for members information |
|-------------|--------------------------------------------------------------|-----------------------------------------------------------------|--------------------------------------------------------------|------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|
|             | Select from:<br><br>Forest risk commodities selected in F0.6 | Select all that apply:<br><br><b>Forms of commodity in F1.1</b> | Select from:<br><br><b>Third party certification schemes</b> | Numeric field                                              | Select from:<br><ul style="list-style-type: none"> <li>• Metric tons</li> <li>• Liters</li> <li>• Gallons</li> <li>• Logs</li> <li>• Pallets</li> <li>• Round wood equivalent (RWE)</li> <li>• Wood raw material equivalent (WRME)</li> <li>• Cubic meters</li> <li>• Square meters</li> <li>• Other, please specify</li> </ul> | Select from:<br><ul style="list-style-type: none"> <li>• 0%</li> <li>• &lt;10%</li> <li>• 10-20%</li> <li>• 21-30%</li> <li>• 31-40%</li> <li>• 41-50%</li> <li>• 51-60%</li> <li>• 61-70%</li> <li>• 71-80%</li> <li>• 81-90%</li> <li>• 91-99%</li> <li>• 100%</li> <li>• Don't know</li> <li>• Not applicable</li> </ul> |                                         |

Add Row

## Supply chain module

*If 'No', 'Don't know', or 'Partially':*

SF1.2. Please describe any future plans you have for certification and communicating levels of certification to requesting members:

| Please select requesting member | Primary reason for not associating certification levels with member spend                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Type of project |
|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| Name of requesting member       | Select from: <ul style="list-style-type: none"> <li>• No requirement from customers to track certification levels in the past</li> <li>• Levels of certification are not recorded at the corporate level</li> <li>• Insufficient resources to complete collection of data</li> <li>• Insufficient data on what is sold to requesting member</li> <li>• In the process of certifying relevant commodities – we anticipate being able to provide this information in the future.</li> <li>• Judged to be unimportant</li> <li>• Other, please specify</li> </ul> |                 |

## Supply chain module

### SF2. Collaborative Opportunities

SF2.1 Please identify any proposals you would like to make to specific CDP Supply Chain members for the collaborative development of projects or products that will reduce your customer's deforestation risk and facilitate their efforts to meet their zero deforestation commitments.

**Please note that this table (for SF2.1) is designed so that only the customer that you select in column 1 ("Please select requesting member") will be able to see the data relevant to them. If you enter an answer without selecting a requesting member, your answer will not be viewable at all.**

| Please select requesting member | Commodity this proposal relates to? | Type of project | Estimated timeframe for realization of benefits to customer | Details of proposal |
|---------------------------------|-------------------------------------|-----------------|-------------------------------------------------------------|---------------------|
| Name of requesting member       |                                     |                 |                                                             |                     |

#### Commodity

Predefined list selected in F0.4

#### Group Type

- Increase levels of certified commodities procured by member
- New product or service that has a decreased impact on deforestation
- Relationship sustainability assessment
- Change to provision of goods and services
- Other, please specify

SF2.2 Have requests or initiatives by CDP supply chain members prompted your organization to take organizational-level action to reduce deforestation in your operations or in your supply chain?

*If yes:* SF2.2a Please select the requesting member(s) that have driven organizational-level action to reduce deforestation in your operations or in your supply chain and details of how.

**Please note that this table (for SF2.2a) is designed so that only the customers that you select in column 1 ("Please select the requesting member(s)") will be able to see the data relevant to them. If you enter an answer without selecting a requesting member, your answer will not be viewable at all.**

| Please select the requesting member(s) that have driven a reduction | Initiative ID | Type of project | Describe the initiative | Give an indication of the metric of success for the initiative? | Would you be happy for CDP supply chain members to highlight this work in their external communication? |
|---------------------------------------------------------------------|---------------|-----------------|-------------------------|-----------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| Name of requesting member                                           |               |                 |                         |                                                                 |                                                                                                         |

#### Group Type

- Increase levels of certified commodities procured by member
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- Other, please specify