
CDP Question Changes and Map: 2019 to 2020

CDP Forests Questionnaire



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1. Introduction

Developments to our questionnaires reflect and drive best practice, and improve both data quality and the disclosure experience. CDP has sought to stabilize the forests questionnaire for 2020 as much as possible.

This document includes two tables:

- ▼ The first indicates where 2020 questions differ from the 2019 questionnaire, due to a minor change, modification, or a development.
- ▼ The second sets out the structure of the 2020 questionnaire, shows which questions form the minimum version of the questionnaire, and indicates the linkages between questions. It presents a list of the modules and questions.

The 2020 forests questionnaire, including sector questions and the reporting guidance, can be viewed at www.cdp.net/en/guidance.

Summary of 2020 changes to the forests questionnaire

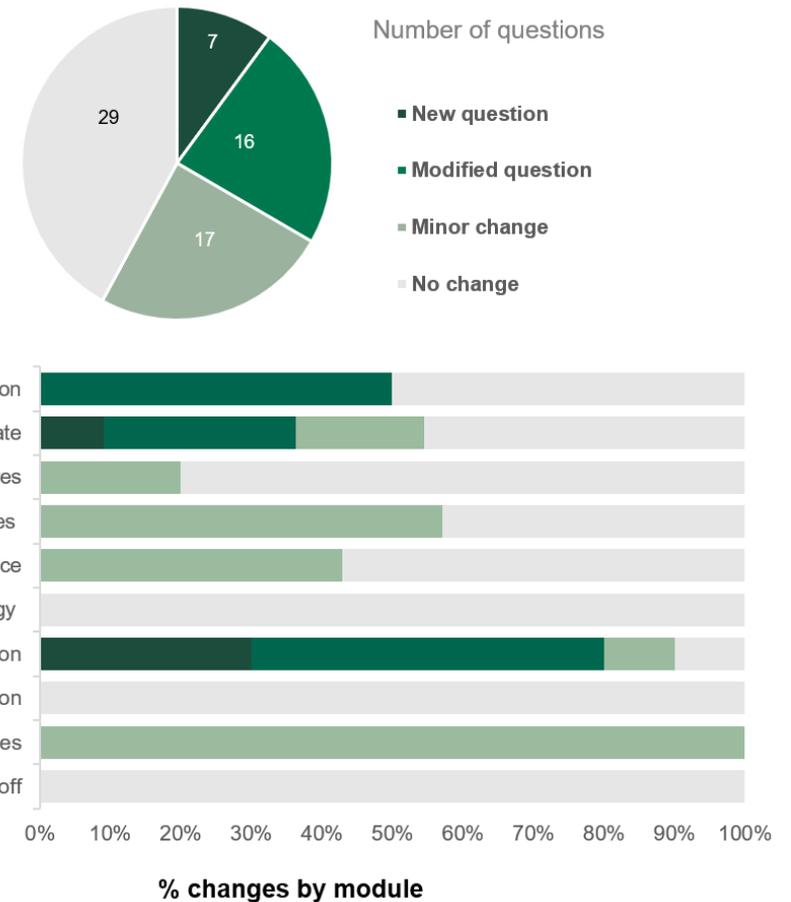
67% of the questions in the 2020 forests questionnaire have either no change or minor changes. Sixteen of the questions are modified from their 2019 counterparts. There are seven new questions, one in the Current state module (F1) and six in the Implementation module (F6).

Eight questions were removed from the 2019 questionnaire.

The figures opposite show the magnitude of changes within each module.

Summary of 2020 changes to sector-specific questionnaire

There have been some minor changes and modifications that are detailed below.



2020 Changes: forests questionnaire

2. 2019 to 2020 changes

This table indicates where the questionnaire has been revised/developed based on the 2019 questionnaire.

Question no.	2020 Question text	Revisions from 2019	Details and rationale for revisions
F0 Introduction			
F0.4 (2019)	Select the stage(s) of the value chain which best represents your organization's area of operation pertaining to forest risk commodities.	Removed question	<ul style="list-style-type: none"> • Removed question: 2019 F0.4 and F0.5 questions and associated guidance have been merged into a single question (F0.4 2020).
F0.4	Select the forest risk commodity(ies) that you are, or are not, disclosing on. For each forest risk commodity selected, identify the stages of the supply chain which best represents your organization's area of operation.	Modified question <ul style="list-style-type: none"> • Columns 1, 2 Revised question dependency	<ul style="list-style-type: none"> • Rewording: Question text changed to "Select the forest risk commodity(ies) that you are, or are not, disclosing on. For each forest risk commodity selected, identify the stages of the supply chain which best represents your organization's area of operation". This information was previously requested in two separate questions (2019 F0.4, F0.5). • Rewording: "Timber" to "Timber products" to provide more clarity. • Rewording: "Disclosing" to "Commodity disclosure". • Remove row: "Other" removed to provide more clarity and improve data quality. Previously, this option had been incorrectly selected by some companies instead of the named commodities. • New rows: "Other – Coffee" and "Other – Cocoa" were added to enable companies to disclose most relevant commodities previously disclosed as "Other". • Revised question dependency: If a company selects "Not disclosing" or "This commodity is not produced, sourced or used by our organization" for all commodities, you will be directed straight to Module F17 (Signoff).
F0.5	Are there any parts of your direct operations or supply chain that are not included in your disclosure?	Modified question Additional guidance	<ul style="list-style-type: none"> • Rewording: Question text changed to include "or supply chain that are". This information was previously requested in two separate questions (2019 F0.6, F0.7). • Additional guidance: New "Additional information" section included to provide clarity on exclusions and alignment with AFI¹ principles.
F0.5a	Identify the parts of your direct operations or supply chain that are not included in your disclosure.	Modified question <ul style="list-style-type: none"> • Column 1 	<ul style="list-style-type: none"> • Rewording: Question text changed to include "or supply chain that are". This information was previously requested in two separate questions (2019 F0.6a, F0.7a). • New column: "Value chain stage" to enable companies to report on exclusions from their disclosure in both their direct operations and/or supply chain in one question.
F0.7 (2019)	Are there any parts of your supply chain not included in your disclosure?	Removed question	<ul style="list-style-type: none"> • Removed question: Question and associated guidance integrated into F0.5.
F0.7a (2019)	Identify the parts of your supply chain not included in your disclosure.	Removed question	<ul style="list-style-type: none"> • Removed question: Question and associated guidance integrated into F0.5a.
F1 Current state			

¹ The [Accountability Framework initiative \(AFI\)](#) provides a set of principles and guidelines designed to establish common definitions, norms, and best practices to help companies set, implement, monitor, and report on responsible supply chain commitments.

Question no.	2020 Question text	Revisions from 2019	Details and rationale for revisions
F1.1	How does your organization produce, use, or sell your disclosed commodity(ies)?	Modified question • Columns 3 & 5	<ul style="list-style-type: none"> • Question type: Changed of question type. This will mean companies will disclose only one row per commodity and should improve data quality and reduce reporting effort. • Rewording: Column header changed to "Country/Area of origin". • Rewording: Drop-down option changed from "Palm oil fruit" to "Fresh fruit bunches (FFB)"
F1.3	Provide details on the land area you control and/or manage that is used for the production of your disclosed commodity(ies)?	Modified question • Columns 2, 3, 4, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16 Revised question dependency	<ul style="list-style-type: none"> • Rewording: Question text changed to include "Provide details on the land area you control and/or manage...". • Revised question dependency: Changed to only show if you select "Production" in response to F0.4. Question is relevant only for companies involved in the production of forest risk commodities. • Remove columns: 3,4, 8, 9, 10, 11, 12 for simplification and to reduce reporting effort. Data related to monitoring systems (C8-10) will be captured or are already captures in other parts of the questionnaire. • New columns: "% Area certified", "Certification scheme", "Conversion of natural ecosystems during the reporting year", and "Area converted during the reporting year (Ha)" have been added for data quality and to get a more complete understanding of the status of land under production. • Rewording: Column header changed to "Country/Area"
F1.4	Provide details on the land you control and/or manage that was not used for the production of your disclosed commodity(ies) in the reporting year.	New question	<ul style="list-style-type: none"> • New question: Allows organizations to demonstrate clear understanding of land holdings not under production, and aids data users in understanding exposure to forests-related risks and opportunities. This information was requested partially in F1.3 in 2019, and is now being requested in a new question to provide greater clarity and data granularity.
F1.5b	For your disclosed commodity(ies), indicate the percentage of the production/consumption volume sourced by national and/or sub-national jurisdiction of origin.	Modified question (2019 F1.1a) Revised question dependency	<ul style="list-style-type: none"> • Rewording: Question text changed to include "indicate the percentage of the production/consumption volume sourced by national and/or sub-national jurisdiction of origin." • Revised question dependency: This question appears if you select "Consumption data available, disclosing", "Production data available, disclosing" or "Consumption and production data available, disclosing" in response to F1.5. The question is no longer dependent only on selection of forest risk countries in F1.1. • Removed column: "Municipality" removed for simplification and to reduce reporting effort. • New column: "% of total production/consumption volume" to capture volumetric data at the national and/or subnational level. • Rewording: Column header changed to "Country/Area or origin".
F1.5c	Why is your organization not disclosing production and/or consumption data for your disclosed commodity(ies)?	Minor change	<ul style="list-style-type: none"> • Question type: Changed of question type, this will facilitate the reporting of one row per commodity and will improve data quality and reduce the reporting effort.
F1.5d	Why is production and/or consumption data not available for your disclosed commodity(ies)?	Minor change	<ul style="list-style-type: none"> • Question type: Changed of question type, this will facilitate the reporting of one row per commodity and will improve data quality and reduce the reporting effort.
F1.6	Has your organization experienced any detrimental forests-related impacts?	Removed question for minimum version	<ul style="list-style-type: none"> • Removed question (from the minimum version): Question no longer shown to those organizations responding to the minimum version of the questionnaire.
F1.6 (2019)	Have you identified sufficient sources of sustainable materials to meet your current operational needs? If yes, what are you doing to ensure the security/continuity of this supply?	Removed question	<ul style="list-style-type: none"> • <i>Removed question: F1.6 has been removed from the 2019 questionnaire. The practices companies are undertaking to ensure continuity of supply can be reported elsewhere in the questionnaire.</i>
F2 Procedures			

Question no.	2020 Question text	Revisions from 2019	Details and rationale for revisions
F2.1a	Select the options that best describe your procedures for identifying and assessing forests-related risks.	Minor change <ul style="list-style-type: none"> Column 7 Removed question for minimum version	<ul style="list-style-type: none"> New drop-down option: Column 5 - “Every three years or more”. “Collect Earth” and “NEPCon Sourcing Hub”. Rewording: Column header changed to “Tools and methods” used. New drop-down options: Column 7 – “Collect Earth” and “NEPCon Sourcing Hub”. Removed question (from the minimum version): Question no longer shown to those organizations responding to the minimum version of the questionnaire.
F3 Risks and opportunities			
F3.1a	How does your organization define substantive financial or strategic impact on your business?	Minor change	<ul style="list-style-type: none"> Rewording: Question text changed to include “financial or strategic”.
F3.1b	For your disclosed forest risk commodity(ies), provide details of risks identified with the potential to have a substantive financial or strategic impact on your business, and your response to those risks.	Minor change	<ul style="list-style-type: none"> Rewording: Drop-down options changed to “State or equivalent”, “Municipality or equivalent” New drop-down options: “Tree plantation”, “Refinery” and “Crushing facility”. Removed drop-down options: “Region”, “Province”, and “Forest concession”
F3.1c	Why does your organization not consider itself to be exposed to forests-related risks with the potential to have a substantive financial or strategic impact?	Minor change	<ul style="list-style-type: none"> Question type: Changed of question type, this will facilitate the reporting of one row per commodity and will improve data quality and reduce the reporting effort.
F3.2a	For your selected forest risk commodity(ies), provide details of the identified opportunities with the potential to have a substantive financial or strategic impact on your business.	Minor change <ul style="list-style-type: none"> Columns 2, 4, 5 Modified guidance	<ul style="list-style-type: none"> New drop-down options: “Agricultural expansion in degraded land”, “Reduction of food loss and waste in the value chain”, “Increased availability of products with reduced environmental impact (other than certified products)”, “Increased growth in the alternative protein market [Cattle and soy only]”, and “Price premium for deforestation-free materials”. Rewording: “Increased demand for certified materials”, “Increased supply chain transparency”. Removed drop-down options: “Financial reward for buyers”, “Increased capacity of sustainable commodity markets”, and “Financial incentives, e.g., REDD+”. Remove column: “Financial incentives” column has been removed and integrated into the “Type of opportunity” and “Primary forests-related opportunity” columns. Modified guidance: Reporting guidance on “Estimated timeframe for realization” clarified.
F4 Governance			
F4.1	Is there board-level oversight of forests-related issues within your organization?	Removed question for minimum version	<ul style="list-style-type: none"> Removed question (from the minimum version): Question no longer shown to those organizations responding to the minimum version of the questionnaire.
F4.1c	Why is there no board-level oversight of forests-related issues and what are your plans to change this in the future?	Removed question for minimum version	<ul style="list-style-type: none"> Removed question (from the minimum version): Question no longer shown to those organizations responding to the minimum version of the questionnaire.
F4.3	Do you provide incentives to C-suite employees or board members for the management of forests-related issues?	Minor change Removed question for the minimum version	<ul style="list-style-type: none"> Question type: Changed from a drop-down list to a response table with a “Comment” column. Removed question (from the minimum version): Question no longer shown to those organizations responding to the minimum version of the questionnaire.
F4.3a	What incentives are provided to C-Suite employees or board members for the management of forests-related issues (do not include the names of individuals)?	Minor change <ul style="list-style-type: none"> Columns 1, 2, 3 	<ul style="list-style-type: none"> Merged rows: 2019 rows [“Recognition (non-monetary)” and “Other non-monetary reward”] merged into “Non-monetary reward”. Rewording: Column headers changed to “Type of incentive”, “Role(s) entitled to incentive”, and “Performance indicator”.
F4.5a	Select the options to describe the scope and content of your policy.	Minor change <ul style="list-style-type: none"> Column 2 Modified guidance	<ul style="list-style-type: none"> New drop-down options: “Commitment to eliminate conversion of natural ecosystems”, “Commitment to no deforestation, to no planting on peatlands and to no exploitation (NDPE) [Palm oil only]”, and “Commitment to remediation, restoration and/or compensation of past harms”

Question no.	2020 Question text	Revisions from 2019	Details and rationale for revisions
			<ul style="list-style-type: none"> • Rewording: “Commitment to stakeholder awareness and engagement”, “Commitment to align with the SDGs”, “Commitment to eliminate deforestation”, “Recognition of the overall importance of forests and other natural ecosystems”, and “Recognition of potential business impact on forests and other natural ecosystems”. • Removed drop-down option: “Commitment to eliminate forests degradation”, “Commitment to innovation”, and “Reference to international standards and widely recognized forests-related initiatives”. • Modified guidance: Modified “Explanation of terms” section including reworded definitions for “Conversion” and “Deforestation”, and new definitions for “Remediation and remedy” and “Compensation”.
F4.5b	Do you have commodity specific sustainability policy(ies)? If yes, select the options that best describe their scope and content.	<p>Minor change</p> <ul style="list-style-type: none"> • Column 4 <p>Modified guidance</p>	<ul style="list-style-type: none"> • New drop-down options: “Commitment to eliminate conversion of natural ecosystems”, “Commitment to no deforestation, to no planting on peatlands and to no exploitation (NDPE) [Palm oil only]”, and “Commitment to remediation, restoration and/or compensation of past harms” • Rewording: “Commitment to stakeholder awareness and engagement”, “Commitment to align with the SDGs”, “Commitment to eliminate deforestation”, “Recognition of the overall importance of forests and other natural ecosystems”, and “Recognition of potential business impact on forests and other natural ecosystems”. • Removed drop-down options: “Commitment to eliminate forests degradation”, “Commitment to innovation”, and “Reference to international standards and widely recognized forests-related initiatives”. • Modified guidance: Modified “Explanation of terms” section including reworded definitions for “Conversion” and “Deforestation”, and new definitions for “Remediation and remedy” and “Compensation”.
F4.6a	Has your organization endorsed any of the following initiatives as part of its public commitment to reduce or remove deforestation and/or forest degradation?	<p>Minor change</p> <p>Removed question for minimum version</p>	<ul style="list-style-type: none"> • New drop-down options: “Bonn Challenge”, “Chinese Sustainable Meat Declaration, and “Compromiso Gran Chaco Argentino 2030” • Removed question (from the minimum version): Question no longer shown to those organizations responding to the minimum version of the questionnaire.
F4.6b	Provide details on your public commitment(s), including the description of specific criteria, coverage, and actions.	<p>Minor change</p> <ul style="list-style-type: none"> • Columns 2 & 6 <p>Additional guidance</p>	<ul style="list-style-type: none"> • New drop-down options: “Best management practices for existing cultivation on peat [Palm oil only]”, “Restoration and compensation to address past deforestation and/or conversion”, “Remediate any adverse impacts on Indigenous people and local communities”, and “Recognition of legal and customary land tenure rights”. • Rewording: “No conversion of natural ecosystems”, “Zero gross deforestation / no deforestation”, “No development on peat regardless of depth”, “Secure Free, Prior and Informed Consent (FPIC) of Indigenous people and local communities”, and “Operations are in accordance with the UN Declaration of the Rights of Indigenous Peoples”. • Removed drop-down options: “No forest degradation”, “Forest landscape restoration”, and “Adoption of UN Global Compact principles”. • Rewording: “Commitment target date” • Additional guidance: New “Explanation of terms” and “Additional information” to provide clarity on the new and reworded drop-down options.
F5 Business strategy			
F5.1	Are forests-related issues integrated into any aspects of your long-term strategic business plan, and if so how?	Modified guidance	<ul style="list-style-type: none"> • Modified guidance: Reporting guidance on ecosystem restoration as part of an organization’s business strategy is clarified.

Question no.	2020 Question text	Revisions from 2019	Details and rationale for revisions
F6 Implementation			
F6.1	Did you have any timebound and quantifiable quantified targets for increasing sustainable production and/or consumption of your disclosed commodity(ies) that were active during the reporting year?	Minor change	<ul style="list-style-type: none"> • Rewording: Question text changed to include “<i>timebound and quantifiable</i>”. This improves clarity and reflects alignment with AFI.
F6.1a	Provide details of your timebound and quantifiable targets for increasing sustainable production and/or consumption of the disclosed commodity(ies), and progress made.	<p>Modified question</p> <ul style="list-style-type: none"> • Columns 3, 4, 5, 6, 7, 8, 10, 11, 12 <p>Additional guidance</p>	<ul style="list-style-type: none"> • Rewording: Question text changed to include “<i>timebound and quantifiable</i>”. This improves clarity and reflects alignment with AFI. • New columns: “<i>Description of target</i>” and “<i>Linked commitment</i>” included to allow reporting of quantifiable targets that are linked to company commitments. • Removed columns: “<i>Form of commodity covered</i>”, “<i>Coverage</i>”, “<i>Start figure</i>” • New drop-down options: Column 3 - “<i>Assess and/or verify compliance</i>”, “<i>Engagement with smallholders</i>”, “<i>Engagement with direct suppliers</i>”, “<i>Engagement with indirect suppliers</i>”, and “<i>Ecosystem restoration</i>”. • Removed drop-down options: Column 3 - “<i>Sustainable production standard</i>” and “<i>Sustainable procurement standard</i>” as the corresponding question (F6.5) is removed from the questionnaire. • New drop-down options: Column 6 – “<i>Refinery</i>”, “<i>First importer</i>”, “<i>Breeding farm</i>”, “<i>Rearing farm</i>”, “<i>Fattening farm</i>”, “<i>State or equivalent</i>”, “<i>Municipality or equivalent</i>”, and “<i>Tree plantation</i>”. • Removed drop-down options: Column 6 - “<i>Region</i>”, “<i>Province</i>”, and “<i>Forest</i>”. • New drop-down options: Column 7 - “<i>FSC (any type)</i>”, “<i>PEFC (any type)</i>”, “<i>PEFC National forest certification system</i>”, “<i>NEPCon Smart Logging</i>”, “<i>Sustainable Biomass Program</i>”, “<i>RSPO (any type)</i>”, “<i>RTRS (any type)</i>”, and “<i>Mass Balance</i>”. • Rewording: “<i>FSC Forest Management Group certification</i>”, “<i>PEFC Group Forest Management certification</i>”, “<i>PEFC National forest certification system</i>”, “<i>SFI Forest Management standard</i>”, “<i>RTRS Production</i>”, “<i>RTRS Segregated</i>”, “<i>RTRS Mass Balance</i>”, and “<i>RTRS Credits</i>”. • Removed drop-down options: Column 7 - “<i>Canadian Standards Association (CSA) Z809</i>”, “<i>Canadian Standards Association (CSA) Z804</i>”, “<i>Australian Forest Standard (AS 4708)</i>”, “<i>Australian Chain of Custody Standard (AS 4707)</i>”, “<i>American Forest Foundation Tree Farm System</i>”, and “<i>Sustainable Green Ecosystem Council (SGEC)</i>”. • New columns: “<i>Quantitative metric</i>” and “<i>Target (number)</i>” included to allow the reporting of numeric targets as well as percentage targets. • Rewording: “<i>Target (%)</i>” and “<i>% of target achieved</i>”. • Additional guidance: New “<i>Explanation of terms</i>” and “<i>Additional information</i>” to provide clarity on the new and reworded drop-down options.
F6.2	Do you have traceability system(s) in place to track and monitor the origin of your disclosed commodity(ies)?	<p>Modified question</p> <ul style="list-style-type: none"> • Columns 3, 4, 5 	<ul style="list-style-type: none"> • New columns: “<i>Description of traceability system</i>”, “<i>Exclusions</i>”, and “<i>Description of exclusion</i>” moved from F6.2a to F6.2 to simplify question structure and reduce reporting effort.
F6.2a	Provide details on the level of traceability your organization has for its your disclosed commodity(ies).	<p>Modified question</p> <ul style="list-style-type: none"> • Columns 2, 3 	<ul style="list-style-type: none"> • Removed columns: “<i>Description of traceability system</i>”, “<i>Exclusions</i>”, and “<i>Description of exclusion</i>”. This information is now requested in F6.2. • Question type: Change of question type to allow reporting to different points to which the commodity is traceable. • New drop-down options: “<i>Refinery</i>”, “<i>First importer</i>”, “<i>Not traceable</i>”, “<i>State or equivalent</i>”, “<i>Municipality or equivalent</i>”, and “<i>Tree plantation</i>” • Removed drop-down options: “<i>Forest</i>”, “<i>Region</i>”, and “<i>Province</i>” • Rewording: “<i>Finishing farm</i>” to “<i>Fattening farm</i>”.

Question no.	2020 Question text	Revisions from 2019	Details and rationale for revisions
			<ul style="list-style-type: none"> • Column type: “% of total production/consumption volume traceable” changed from a drop-down list to a numerical field.
F6.3	Have you adopted any third-party certification scheme(s) for your disclosed commodity(ies)? Indicate the volume and percentage of your certified production and/or consumption.	Modified question <ul style="list-style-type: none"> • Columns 2, 3 	<ul style="list-style-type: none"> • Column type: “Third-party certification scheme” changed from a “select all that apply” to a “select from” table to facilitate reporting of one type of certification per row. • New drop-down options: “FSC (any type)”, “PEFC (any type)”, “PEFC National forest certification system”, “NEPCon SmartLogging”, “Sustainable Biomass Program”, “RSPO (any type)”, “RTRS (any type)”, “RTRS Mass Balance”, and “No certified production/consumption for this commodity”. • Rewording: “FSC Forest Management Group certification”, “PEFC Group Forest Management certification”, “PEFC National forest certification system”, “SFI Forest Management standard”, “RTRS Production”, “RTRS Segregated”, and “RTRS Credits”. • Removed drop-down options: “Canadian Standards Association (CSA) Z809”, “Canadian Standards Association (CSA) Z804”, “Australian Forest Standard (AS 4708)”, “Australian Chain of Custody Standard (AS 4707)”, “American Forest Foundation Tree Farm System”, and “Sustainable Green Ecosystem Council (SGEC)”. • Removed column: “Have you adopted any third-party certification schemes?” • Rewording: Drop-down option changed from “Palm oil fruit” to “Fresh fruit bunches (FFB)”.
F6.4	For your disclosed commodity(ies), do you have a system to control, monitor, or verify compliance with no conversion and/or no deforestation commitments?	New question	<ul style="list-style-type: none"> • New question: Allows organizations to demonstrate that they have systems in place to track compliance with their no conversion and/or no deforestation commitments.
F6.4a	Provide details on the system, the approaches used to monitor compliance, the quantitative progress, and the non-compliance protocols, to implement your no conversion and/or deforestation commitment(s).	New question	<ul style="list-style-type: none"> • New question: Allows organizations to demonstrate that they are accountable for their direct operations and supply chain, and that they are making quantitative progress towards the implementation of their no conversion and/or deforestation commitments. In the case that non-compliance is identified, organizations can disclose the process to resolve these issues and mitigate forests-related risks.
F6.5 (2019)	<i>Do you specify any sustainable production/procurement standards for your disclosed commodity(ies), other than third-party certification? Indicate the percentage of production/consumption covered and if you monitor supplier compliance with these standards.</i>	Removed question	<ul style="list-style-type: none"> • <i>Removed question: F6.5 has been removed from the 2019 questionnaire to reduce the reporting effort.</i>
F6.5	For your disclosed commodity(ies), indicate if you collect data regarding your own compliance and/or the compliance of your suppliers with the Brazilian Forest Code.	Minor change Revised question dependency	<ul style="list-style-type: none"> • Revised question dependency: Question now presented only to organizations that select “Production”, “Processing” and/or “Trading” in response to F0.4. • Module change: Questions on the Brazilian Forest Code moved from the Current State Module (F1) to the Implementation Module (F6) as they focus on how companies are implementing and measuring compliance with the Brazilian Forest Code.
F6.5a	For your disclosed commodity(ies), indicate which Key Performance Indicators (KPIs) you use to measure your own compliance with the Brazilian Forest Code and your performance against these indicator(s).	Modified question <ul style="list-style-type: none"> • Columns 2, 3 	<ul style="list-style-type: none"> • Column type: “KPIs” changed from a “select all that apply” to a “select from” table to facilitate reporting on one KPI per row. • New column: “Performance against indicators” to measure company’s performance against the reported indicators. • Rewording: Column from “KPIs and performance” to “KPIs” for simplification. • Rewording: Dropdown “% of owned and/or managed properties registered on the Rural Environmental Registry (CAR) database” to “% of owned and/or managed properties registered on the Rural Environmental Registry (CAR) database, with active status”.
F6.5b	For your disclosed commodity(ies), indicate which Key Performance Indicators (KPIs) you use to measure the compliance of your suppliers with the Brazilian Forest Code and their performance against these indicator(s).	Modified question <ul style="list-style-type: none"> • Columns 2, 3 	<ul style="list-style-type: none"> • Column type: “KPIs” changed from a “select all that apply” to a “select from” table to facilitate reporting on one KPI per row. • New column: “Performance against indicators” to measure company’s performance against the reported indicators.

Question no.	2020 Question text	Revisions from 2019	Details and rationale for revisions
			<ul style="list-style-type: none"> • Rewording: Column from “KPIs and performance” to “KPIs” for simplification. • Rewording: Dropdown “% of suppliers registered on the Rural Environmental Registry (CAR) database” to “% of suppliers registered on the Rural Environmental Registry (CAR) database, with active status”.
F6.6	For your disclosed commodity(ies), indicate if you assess your own compliance and/or the compliance of your suppliers with forest regulations and/or mandatory standards.	New question	<ul style="list-style-type: none"> • New question: Allows organizations to demonstrate they have developed system(s) for ensuring compliance with forest regulations and/or mandatory standards from its own operations and/or supply chain.
F6.6a	For you disclosed commodity(ies), indicate how you ensure legal compliance with forest regulations and/or mandatory standards.	New question	<ul style="list-style-type: none"> • New question: Allows organizations to report on the procedures used, countries/areas of origin (from forest risk countries), the name of the law and/or mandatory standard as well as the tools and measures used to assess compliance.
F6.7	Are you working with smallholders to support good agricultural practices and reduce deforestation and/or conversion of natural ecosystems?	<p>Modified question</p> <ul style="list-style-type: none"> • Columns 2, 3, 4, 5, 6 <p>Revised question dependency</p>	<ul style="list-style-type: none"> • Rewording: Question text revision from “encourage and support best practices that aim to reduce or remove deforestation/forest degradation?” to “support good agricultural practices and reduce deforestation and/or conversion of natural ecosystems?” to focus companies engagement approaches towards reducing deforestation and/or conversion. • New columns: “Type of smallholder engagement approach” to facilitate accurate disclosure of engagement approaches used and “Number of smallholders engaged” to quantify the estimated number of smallholders covered by the engagement approach. • New dropdowns: Additional response options added to column 4 (Smallholder engagement approach) to encourage corporate action and to increase data granularity. “Supplier questionnaires on environmental and social indicators”, “Developing or distributing supply chain mapping tool”, “Supplier audits”, “Offering on-site technical assistance and extension”, “Disseminating technical materials”, “Providing agricultural inputs”, “Organizing capacity building events”, “Investing in pilot projects”, “Supporting smallholders to clarify and secure land tenure rights”, “Prioritizing support for smallholders in high-risk deforestation regions”, “Paying higher prices linked to best agricultural practices”, “Financial incentives for certified products”, “Purchase guarantee linked to best agricultural practices”, and “Long term contracts linked to forest related commitments”. • Additional guidance: New “Explanation of terms” to provide clarity on the new and reworded drop-down options. • Revised question dependency: Question now presented to all organizations, regardless of selection of value chain stage. This was previously only shown to those that selected “Production”, “Processing” and/or “Trading” in response to F0.4.
F6.8	Are you working with your direct suppliers to support and improve their capacity to comply with your forests-related policies, commitments, and other requirements?	<p>Modified question</p> <ul style="list-style-type: none"> • Columns 3, 4, 5 <p>New question for minimum version only</p>	<ul style="list-style-type: none"> • Rewording: Question text revision from “capacity to supply sustainable raw materials” to “capacity to comply with your forests-related policies, commitments, and other requirements” to reflect alignment with the AFI as well as to link with the Governance Module of CDP Forests Questionnaire. • New columns: “Type of supplier engagement approach” to facilitate accurate disclosure of engagement approaches used and “% of suppliers engaged” to measure the supply base coverage of engagement approaches. • New dropdowns: Additional response options added to column 4 (Direct supplier engagement approach) to encourage corporate action and to increase data granularity. “Offering on-site training and technical assistance”, “Disseminating technical materials”, “Organizing capacity building events”, “Investing in pilot projects”, “Paying higher prices linked to best agricultural practices”, “Financial incentives for certified products” “Offering credit lines linked to best agricultural practices”, “Purchase guarantee linked to best agricultural practices” and “Long-term contracts linked to forest related commitments”.

Question no.	2020 Question text	Revisions from 2019	Details and rationale for revisions
			<ul style="list-style-type: none"> • Removed drop-down options: “Collecting data in central database”, “supplier charters”, “Joint projects” and of “Encouraging work with multi stakeholder groups”. • Additional guidance: New “Explanation of terms” to provide clarity on the new and reworded drop-down options. • New question (for minimum version only): Question now shown to those organizations responding to the minimum version of the questionnaire.
F6.9	Are you working beyond your first-tier supplier(s) to manage and mitigate deforestation risks?	Modified question <ul style="list-style-type: none"> • Columns 3, 4, 5 	<ul style="list-style-type: none"> • Re wording: Question text revision from “mitigate forests related risks” to “mitigate deforestation risks” to provide more clarity on the type of risks this question refers to. • New columns: “Type of engagement approach with indirect suppliers” and “Indirect supplier engagement approach” to enable more granular and comparable disclosure on engagement approaches with direct suppliers. The response options .may also provide direction to companies on how they can engage with indirect suppliers on deforestation risks. • Additional guidance: New “Explanation of terms” and “Additional information” to provide clarity on the new and reworded drop-down options.
F6.10	Do you participate in external activities and/or initiatives to promote the implementation of your forests-related policies and commitments?	Modified question <ul style="list-style-type: none"> • Columns 2, 3, 5 New question for minimum version only	<ul style="list-style-type: none"> • Re wording: Question text revised from “to further the implementation of your policies concerning the sustainability of your disclosed commodity(ies)” to “to promote the implementation of your forests-related policies and commitments” for clarity. • New column: “Jurisdictional approaches” to enable companies to disclose on the engagement that companies are carrying out to promote sustainable commodity production at a jurisdictional level. • New drop-downs: “Global Reporting Initiative (GRI) Community Member”, “Global Agribusiness Alliance (GAA)”, “High Conservation Value (HCV) Resource Network”, “Cerrado Working Group (GTC)”, “European Palm Oil Alliance (EPOA)”, “Palm Oil Transparency Coalition (POTC)”, “Fire Free Alliance (FFA)”, “WBCSD Forests Solutions Group”, “Support Asia for Sustainable Palm Oil (SASPO)”, “Chinese Sustainable Palm Oil Alliance (CSPOA)”, “Leather working group”, “Soy Buyers Coalition”, “Sustainable Soy Trade Platform (SSTP)” and “UK Roundtable on Sustainable Soy”. • Removed drop-down options: “Bonn Challenge” and “The Consumer Goods Forum”. • New question (for minimum version only): Question now shown to those organizations responding to the minimum version of the questionnaire.
F6.11	Is your organization supporting or implementing project(s) focused on ecosystem restoration and protection?	New question Minor change for PF only	<ul style="list-style-type: none"> • New question: Allows companies disclosing on cattle, soy and palm oil products to report on any ecosystem restoration and protection projects they are involved in. Previously the question had only been displayed to companies in the paper and forestry sector. • Re wording: Question text revised from “Does your organization have any projects focused on reforestation, habitat restoration, or habitat protection that are not part of your production cycle” to “Is your organization supporting or implementing project(s) focused on ecosystem restoration and protection”.
F6.11a	Provide details on your project(s), including the extent, duration, and monitoring frequency. Please specify any measured outcome(s).	New question Minor change for PF only	<ul style="list-style-type: none"> • New question: Allows companies disclosing on cattle, soy and palm oil products to report on any ecosystem restoration and protection projects they are involved in. Previously the question had only been displayed to companies in the paper and forestry sector. • New drop-downs: “Forest ecosystem restoration”, “Other ecosystem restoration”, “Natural regeneration”, “Agroforestry”, and “Natural regeneration”. • Removed drop-down: “Afforestation”.
F7 Linkages and trade-offs			

Question no.	2020 Question text	Revisions from 2019	Details and rationale for revisions
F7.1 (2019)	Has your organization identified any linkages or trade-offs between forests and other environmental issues in its direct operations and/or other parts of its value chain?	Removed question	<ul style="list-style-type: none"> Removed questions: The entirety of module F7 (2019) has been removed from the 2019 questionnaire for simplification and alignment.
F7.1a (2019)	Describe the linkages or trade-offs and the related management policy or action.	Removed question	<ul style="list-style-type: none"> Removed questions: The entirety of module F7 (2019) has been removed from the 2020 questionnaire for simplification and alignment with the other CDP corporate questionnaires.
F7.1b (2019)	Why has your organization not identified any linkages or trade-offs between forests and other environmental issues?	Removed question	<ul style="list-style-type: none"> Removed questions: The entirety of module F7 (2019) has been removed from the 2020 questionnaire for simplification and alignment with the other CDP corporate questionnaires.
F7 Verification (2019 F8)			
No change			
F8 Barriers and challenges (2019 F9)			
F8.1	Describe the key barriers or challenges to avoiding forests-related risks in your direct operations or in other parts of your value chain.	Minor change	<ul style="list-style-type: none"> New drop-down options: "Lack of adequate traceability systems", "Land tenure and insecure property rights issues in sourcing regions", "Lack of regulatory control and enforcement from local governments", and "Difficulty in identifying and assessing human rights issues" Rewording: "Complexity of certification requirements" Removed drop-down options: "Limited access to certified materials"
F8.2	Describe the main measures that would improve your organization's ability to manage forests-related risks.	Minor change	<ul style="list-style-type: none"> New drop-down options: "Minimizing food loss and waste" and "Price premium for certified materials". Rewording: "Reduced cost of certification/certified products" Removed drop-down options: "Incentives to produce sustainable raw materials" and "Reduced cost of certification"
F9 – F16 (Metals & mining and Coal sectors only)			
F-MM9.3a/F-CO9.3a	Provide details on mining projects that are in or near legally protected and internationally recognized areas.	Minor change	<ul style="list-style-type: none"> New drop-down option: "Up to 50 km".
(F-MM11.3a/F-CO11.3a)	For your disclosed mining projects, provide details of the identified opportunities with the potential to have a substantive financial or strategic impact on your business	Minor change	<ul style="list-style-type: none"> Removed column: "Financial incentives" column has been removed and integrated into the "Type of opportunity" and "Primary biodiversity-related opportunity" columns. Rewording: "REDD+", "Easier access to cheaper and/or more available credit" "issuing green bonds", "Payment for ecosystem services (other than REDD+)", "Financial reward from buyers". These dropdowns were also moved to the "Primary biodiversity-related opportunity" column.
(F-MM12.3a/F-CO12.3a)	What incentives are provided to C-Suite employees or board members for the management of biodiversity-related issues (do not include the names of individuals)?	Minor change	<ul style="list-style-type: none"> Deleted row: 2019 rows ("Recognition (non-monetary)" and "Other non-monetary reward") merged into "Non-monetary reward".
(F-MM15.2a/F-CO15.2a)	Indicate the initiatives and/or organizations you took part in or supported during the reporting year.	Minor change	<ul style="list-style-type: none"> Deleted dropdown: "Business and Biodiversity Offsets Programme (BBOP)".
F17 Signoff (2019 F17)			
No change			
SF Supply chain			
SF0.1	What is your organization's annual revenue for the reporting period?	Modified guidance	<ul style="list-style-type: none"> Modified guidance: Reporting guidance on revenue has been clarified and "Revenue" added to the "Explanation of terms" section.

Question no.	2020 Question text	Revisions from 2019	Details and rationale for revisions
SF 1.1a	For each of your requesting CDP supply chain members, indicate the percentage of certified volume sold per disclosed commodity(ies).	Minor change	<ul style="list-style-type: none"> • Rewording: Drop-down option changed from “Palm oil fruit” to “Fresh fruit bunches (FFB)” • New drop-down options: “NEPCon SmartLogging”, “Sustainable Biomass Program”, and “RTRS Mass Balance” • Rewording: “FSC Forest Management Group certification”, “PEFC Group Forest Management certification”, “PEFC National forest certification system”, “SFI Forest Management standard”, “RTRS Production”, “RTRS Segregated”, “RTRS Mass Balance”, and “RTRS Credits”. • Removed drop-down options: “Canadian Standards Association (CSA) Z809”, “Canadian Standards Association (CSA) Z804”, “Australian Forest Standard (AS 4708)”, “Australian Chain of Custody Standard (AS 4707)”, “American Forest Foundation Tree Farm System”, and “Sustainable Green Ecosystem Council (SGEC)”.
SF3.1	For your disclosed commodities, do you estimate the GHG emission reductions and/or removals from land use and land use change that have occurred in your direct operations and/or supply chain?	New question	<ul style="list-style-type: none"> • New question: Allows organizations responding to supply chain members to disclose on whether they estimate commodity-specific greenhouse gas emissions related to land use and land use change.
SF3.1a	For your disclosed commodity(ies), provide details on the actions implemented in your direct operations and/or supply chain that have resulted in a reduction of GHG emissions and/or enhancement in removals.	New question	<ul style="list-style-type: none"> • New question: Allows organizations to assess progress and provide further details with regards to their actions to reduce emissions from land use and land use change.
Glossary			
Revised definitions	<ul style="list-style-type: none"> • “Conversion”, “Deforestation”, “First-party verification”, “Forest degradation”, “Forest risk country”, “Jurisdictional approach”, “Manufacturing”, “Monitoring”, “Natural forest”, “Natural ecosystem”, “Permanent Protection Areas or APP”, “Production”, “REDD+”, “Retailing”, “Revenue”, “Second-party verification”, “Smallholders”, “Third-party verification”, “Traceability”, “Trading”, “Upstream”, “Zero gross deforestation”, and “Zero net deforestation”. 		
New definitions	<ul style="list-style-type: none"> • “Agricultural expansion in degraded land”, “Alternative protein”, “Commitment target date”, “Compensation”, “Control system”, “Concession/lease”, “Exclude (supplier)”, “First importers”, “Legal compliance with forest regulations and/or mandatory standards”, “No-conversion (“or conversion-free)”, “No-deforestation (“or deforestation-free)”, “Non-monetary reward”, “Price premium”, “Remediation and remedy”, “Retain (supplier)”, “Supplier audits”, “Supply base”, “Suspend (supplier)”, and “Tree plantation”. 		

3. 2020 map

Indicates the structure of the questionnaire and the linkages between questions.

Module no.	Module	Section	2020 Question no.	2019 Question(s) no.	2020 question	Linked questions	Minimum version
F0 Introduction							
F0	Introduction	Introduction	F0.1	F0.1	Give a general description of and introduction to your organization.		Yes
F0	Introduction	Introduction	F0.2	F0.2	State the start and end date of the year for which you are reporting data.		Yes
F0	Introduction	Introduction	F0.3	F0.3	Select the currency used for all financial information disclosed throughout your response.		Yes
F0	Introduction	Introduction	F0.4	F0.4, F0.5	Select the forest risk commodity(ies) that you are disclosing on and identify the stages of the supply chain which best represents your organization's area of operation	F1.1, F1.2, F1.3, F1.4, F1.5, F1.5b, F1.6a, F2.1a, F2.1d, F3.1, F3.1b, F3.2, F4.5b, F4.6b, F6.1a, F6.1b, F6.2, F6.3, F6.4, F6.5, F6.6, F6.7, F6.8, F6.9, F8.1, F8.2, SF1.1a, SF1.1b, SF2.1, SF3.1.	Yes
F0	Introduction	Introduction	F0.5	F0.6, F0.7	Are there any parts of your direct operations or supply chain that are not included in your disclosure?	F0.5a	Yes
F0	Introduction	Introduction	F0.5a (2019 F0.6a, F0.7a)	F0.6a, F0.7a	Identify the parts of your direct operations not included in your disclosure	F0.5	Yes
F0	Introduction	Introduction	F-MM0.6/F-CO0.6	F-MM0.7/F-CO0.7	Select the option that best describes the reporting boundary for which biodiversity-related issues are being reported?		No

Module no.	Module	Section	2020 Question no.	2019 Question(s) no.	2020 question	Linked questions	Minimum version
F0	Introduction	Introduction	F-MM0.7/F-CO0.7	F-MM0.8/F-CO0.8	Please report your exclusions and describe their potential for biodiversity-related risk.	F-MM0.7a/F-CO0.7a	No
F0	Introduction	Introduction	F-MM0.7a/F-CO0.7a	F-MM0.8a/F-CO0.8a	Please report your exclusions and describe their potential for biodiversity-related risk.	F-MM0.7/F-CO0.7	No
F1 Current state							
F1	Current State	Dependence	F1.1	F1.1	How does your organization produce, use, or sell your disclosed commodity(ies)?	F0.4, F1.5b, F1.4, F3.2a, F6.5	Yes
F1	Current State	Dependence	F1.2	F1.2	Indicate the percentage of your organization's revenue that was dependent on your disclosed forest risk commodity(ies) in the reporting year.	F0.4	No
F1	Current State	Measurement	F1.3	F1.3	Provide details on the land area you control and/or manage that is used for the production of your disclosed commodity(ies)?	F0.4	Yes
F1	Current State	Measurement	F1.4	New question	Provide details on the land you control and/or manage that was not used for the production of your disclosed commodity(ies) in the reporting year?	F0.4	No
F1	Current State	Measurement	F1.5	F1.5	Does your organization collect production and/or consumption data for your disclosed commodity(ies)?	F0.4, F1.5a, F1.5b, F1.5c, F1.5d	Yes
F1	Current State	Measurement	F1.5a	F1.5a	Disclose your production and/or consumption data.	F1.5	Yes
F1	Current State	Measurement	F1.5b	F1.1a	For your disclosed commodity(ies), indicate the percentage of the production/consumption volume sourced by national and/or sub-national jurisdiction of origin.	F0.4, F1.1, F1.5	Yes
F1	Current State	Measurement	F1.5c	F1.5b	Why is your organization not disclosing production and/or consumption data for your disclosed commodity(ies)?	F1.5	Yes
F1	Current State	Measurement	F1.5d	F1.5c	Why is production and/or consumption data not available for your disclosed commodity(ies)?	F1.5	Yes
F1	Current State	Detrimental impacts	F1.6	F1.7	Has your organization experienced any detrimental forests-related impacts?	F0.3, F1.6a	No
F1	Current State	Detrimental impacts	F1.6a	F1.7a	Describe the forests-related detrimental impacts experienced by your organization, your response, and the total financial impact.	F0.4, F1.6	No
F2 Procedures							
F2	Procedures	Risk assessment	F2.1	F2.1	Does your organization undertake a forests-related risk assessment?	F2.1a, F2.1b, F2.1c, F2.1d	Yes
F2	Procedures	Risk assessment	F2.1a	F2.1a	Select the options that best describe your procedures for identifying and assessing forests-related risks.	F0.4, F2.1	No
F2	Procedures	Risk assessment	F2.1b	F2.1b	Which of the following issues are considered in your organization's forests-related risk assessment(s)?	F2.1	No
F2	Procedures	Risk assessment	F2.1c	F2.1c	Which of the following stakeholders are considered in your organization's forests-related risk assessments?	F2.1	No

Module no.	Module	Section	2020 Question no.	2019 Question(s) no.	2020 question	Linked questions	Minimum version
F2	Procedures	Risk assessment	F2.1d	F2.1d	Why does your organization not undertake a forests-related risk assessment?	F0.4, F2.1	Yes
F3 Risks and opportunities							
F3	Risks and opportunities	Risks	F3.1	F3.1	Have you identified any inherent forests-related risks with the potential to have a substantive financial or strategic impact on your business?	F0.4, F3.1b, F3.1c	Yes
F3	Risks and opportunities	Risks	F3.1a	F3.1a	How does your organization define substantive financial or strategic impact on your business?		No
F3	Risks and opportunities	Risks	F3.1b	F3.1b	For your disclosed forest risk commodity(ies), provide details of risks identified with the potential to have a substantive financial or strategic impact on your business, and your response to those risks.	F0.3, F0.4, F3.1	Yes
F3	Risks and opportunities	Risks	F3.1c	F3.1c	Why does your organization not consider itself to be exposed to forests-related risks with the potential to have a substantive financial or strategic impact?	F3.1	Yes
F3	Risks and opportunities	Opportunities	F3.2	F3.2	Have you identified any forests-related opportunities with the potential to have a substantive financial or strategic impact on your business?	F0.4, F3.2a, F3.2b	Yes
F3	Risks and opportunities	Opportunities	F3.2a	F3.2a	For your selected forest risk commodity(ies), provide details of the identified opportunities with the potential to have a substantive financial or strategic impact on your business.	F0.3, F1.1, F3.2	Yes
F3	Risks and opportunities	Opportunities	F3.2b	F3.2b	Why does your organization not consider itself to have forests-related opportunities?	F3.2	Yes
F4 Governance							
F4	Governance	Board oversight	F4.1	F4.2	Is there board-level oversight of forests-related issues within your organization?	F4.1a, F4.1b, F4.1c	No
F4	Governance	Board oversight	F4.1a	F4.2a	Identify the position(s) of the individual(s) (do not include any names) on the board with responsibility for forests-related issues.	F4.1	No
F4	Governance	Board oversight	F4.1b	F4.2b	Provide further details on the board's oversight of forests-related issues.	F4.1	No
F4	Governance	Board oversight	F4.1c	F4.2c	Why is there no board-level oversight of forests-related issues and what are your plans to change this in the future?	F4.1	No
F4	Governance	Management responsibility	F4.2	F4.3	Provide the highest management-level position(s) or committee(s) with responsibility for forests-related issues (do not include the names of individuals).		Yes
F4	Governance	Employee incentives	F4.3	F4.4	Do you provide incentives to C-suite employees or board members for the management of forests-related issues?	F4.3a	No
F4	Governance	Employee incentives	F4.3a	F4.4a	What incentives are provided to C-Suite employees or board members for the management of forests-related issues (do not include the names of individuals)?	F4.3	No
F4	Governance	Employee incentives	F4.4	F4.5	Did your organization include information about its response to forests-related risks in its most recent mainstream financial report?		No
F4	Governance	Policy	F4.5	F4.1	Does your organization have a policy that includes forests-related issues?	F4.5a, F4.5b	Yes
F4	Governance	Policy	F4.5a	F4.1a	Select the options to describe the scope and content of your policy.	F4.5	Yes
F4	Governance	Policy	F4.5b	F4.1b	Do you have commodity specific sustainability policy(ies)? If yes, select the options that best describe their scope and content.	F0.4, F4.5	Yes

Module no.	Module	Section	2020 Question no.	2019 Question(s) no.	2020 question	Linked questions	Minimum version
F4	Governance	Public commitments	F4.6	F6.1	Has your organization made a public commitment to reduce or remove deforestation and/or forest degradation from its direct operations and/or supply chain?	F4.6a, F4.6b	Yes
F4	Governance	Public commitments	F4.6a	F6.1a	Has your organization endorsed any of the following initiatives as part of its public commitment to reduce or remove deforestation and/or forest degradation?	F4.6	No
F4	Governance	Public commitments	F4.6b	F6.1b	Provide details on your public commitment(s), including the description of specific criteria, coverage, and actions.	F4.6, F6.1a	Yes
F5 Business strategy							
F5	Business strategy	Strategic plan	F5.1	F5.1	Are forests-related issues integrated into any aspects of your long-term strategic business plan, and if so how?		Yes
F6 Implementation							
F6	Implementation	Targets	F6.1	F6.2	Did you have any timebound and quantifiable targets for increasing sustainable production and/or consumption of your disclosed commodity(ies) that were active during the reporting year?	F6.1a, F6.1b	Yes
F6	Implementation	Targets	F6.1a	F6.2a	Provide details of your timebound and quantifiable target(s) for increasing sustainable production and/or consumption of the disclosed commodity(ies), and progress made.	F0.4, F6.1, F4.6b	Yes
F6	Implementation	Targets	F6.1b	F6.2b	Why do you not have target(s) for increasing sustainable production and/or consumption of your disclosed commodity(ies) and what are your plans to develop these in the future?	F0.4, F6.1	Yes
F6	Implementation	Traceability	F6.2	F6.3	Do you have traceability system(s) in place to track and monitor the origin of your disclosed commodity(ies)?	F0.4, F6.3a, F6.3b	Yes
F6	Implementation	Traceability	F6.2a	F6.3a	Provide details on the level of traceability your organization has for its disclosed commodity(ies).	F6.3	Yes
F6	Implementation	Traceability	F6.2b	F6.3b	Why do you not have system(s) in place to track and monitor the origin of your disclosed commodity(ies) and what are your plans to develop these in the future?	F6.3	Yes
F6	Implementation	Certification	F6.3	F6.4	Have you adopted any third-party certification scheme(s) for your disclosed commodity(ies)? Indicate the volume and percentage of your certified production and/or consumption.	F0.4	Yes
F6	Implementation	Control systems	F6.4	New question	For your disclosed commodity(ies), do you have a system to control, monitor, or verify compliance with no conversion and/or no deforestation commitments?	F0.4, F6.4a	No
F6	Implementation	Control systems	F6.4a	New question	Provide details on the system, the approaches used to monitor compliance, the quantitative progress, and the non-compliance protocols, to implement your no conversion and/or deforestation commitment(s).	F6.4	No
F6	Implementation	Brazilian Forest Code	F6.5	F1.4	For your disclosed commodity(ies), indicate if you collect data regarding your own compliance and/or the compliance of your suppliers with the Brazilian Forest Code.	F0.4, F1.1, F1.5a, F1.5b	Yes
F6	Implementation	Brazilian Forest Code	F6.5a	F1.4a	For your disclosed commodity(ies), indicate which Key Performance Indicators (KPIs) you use to measure your own compliance with the Brazilian Forest Code and your performance against these indicator(s).	F6.5	Yes
F6	Implementation	Brazilian Forest Code	F6.5b	F1.4b	For your disclosed commodity(ies), indicate which Key Performance Indicators (KPIs) you use to measure the compliance of your suppliers with the Brazilian Forest Code and their performance against these indicator(s).	F6.5	Yes
F6	Implementation	Legal compliance	F6.6	New question	For your disclosed commodity(ies), indicate if you assess your own compliance and/or the compliance of your suppliers with forest regulations and/or mandatory standards.	F0.4, F6.6a, F1.1	No

Module no.	Module	Section	2020 Question no.	2019 Question(s) no.	2020 question	Linked questions	Minimum version
F6	Implementation	Legal compliance	F6.6a	New question	For your disclosed commodity(ies), indicate how you ensure legal compliance with forest regulations and/or mandatory standards.	F6.6	No
F6	Implementation	Engagement	F6.7	F6.6	Are you working with smallholders to support good agricultural practices and reduce deforestation and/or conversion of natural ecosystems?	F0.4	No
F6	Implementation	Engagement	F6.8	F6.7	Are you working with your direct suppliers to support and improve their capacity to comply with your forests-related policies, commitments, and other requirements?	F0.4	Yes
F6	Implementation	Engagement	F6.9	F6.8	Are you working beyond your first-tier supplier(s) to manage and mitigate deforestation risks?	F0.4	No
F6	Implementation	Engagement	F6.10	F6.9	Do you participate in external activities and/or initiatives to promote the implementation of your forests-related policies and commitments?	F0.4	Yes
F6	Implementation	Ecosystem restoration	F6.11	F-PF6.10	Is your organization supporting or implementing project(s) focused on ecosystem restoration and protection?	F6.11a	No
F6	Implementation	Ecosystem restoration	F6.11a	F-PF6.10a	Provide details on your project(s), including the extent, duration, and monitoring frequency. Please specify any measured outcome(s).	F6.11	No
F7 Verification							
F7	Verification	Verification	F7.1	F8.1	Do you verify any forests information reported in your CDP disclosure?	F7.1a	No
F7	Verification	Verification	F7.1a	F8.1a	Which data points within your CDP disclosure have been verified, and which standards were used?	F7.1	No
F9 Barriers and challenges							
F8	Barriers and challenges	Barriers and challenges	F8.1	F9.1	Describe the key barriers or challenges to avoiding forests-related risks in your direct operations or in other parts of your value chain.	F0.4	Yes
F8	Barriers and challenges	Barriers and challenges	F8.2	F9.2	Describe the main measures that would improve your organization's ability to manage forests-related risks.	F0.4	Yes
F9 – F16 (metals & mining and coal sectors only)							
Refer to questionnaire for details							No
F17 Signoff							
F17	Signoff	Signoff	F17.1	F18.1	Provide the following information for the person that has signed off (approved) your CDP forests response		Yes
SF Supply chain							
SF	Supply chain	Supply chain introduction	SF0.1	SF0.1	What is your organization's annual revenue for the reporting period?	F0.3	Yes
SF	Supply chain	Supply chain introduction	SF0.2	SF0.2	Do you have an ISIN for your organization that you are willing to share with CDP?	SF0.2a	Yes
SF	Supply chain	Supply chain introduction	SF0.2a	SF0.2a	Please share your ISIN in the table below.	SF0.2	Yes
SF	Supply chain	Certified volume sold	SF1.1	SF1.1	On F6.4 you were asked 'Do you specify any third-party certification schemes for your disclosed commodity(ies)? Indicate the volume and percentage of your production and/or consumption covered'. Can you also indicate, for each of your disclosed commodity(ies), the percentage of certified volume sold to each requesting CDP supply chain member?	SF1.1a, SF1.1b	Yes
SF	Supply chain	Certified volume sold	SF1.1a	SF1.1a	For each of your requesting CDP supply chain members, indicate the percentage of certified volume sold per disclosed commodity(ies).	F0.4, SF1.1	Yes

Module no.	Module	Section	2020 Question no.	2019 Question(s) no.	2020 question	Linked questions	Minimum version
SF	Supply chain	Certified volume sold	SF1.1b	SF1.1b	Why can you not indicate the percentage of certified volume sold to each of your requesting members? Describe any future plans for adopting and communicating levels of certification to requesting CDP supply chain members.	F0.4, SF1.1	Yes
SF	Supply chain	Collaborative opportunities	SF2.1	SF2.1	Please propose any mutually beneficial forests-related projects you could collaborate on with specific CDP supply chain members.	F0.4	Yes
SF	Supply chain	Collaborative opportunities	SF2.2	SF2.2	Have requests or initiatives by CDP supply chain members prompted your organization to take organizational-level action to reduce or remove deforestation/forest degradation from your operations or your supply chain?	SF2.2a	Yes
SF	Supply chain	Collaborative opportunities	SF2.2a	SF2.2a	Specify the requesting CDP supply chain member(s) that have driven organizational-level action to reduce or remove deforestation/forest degradation from your operations or your supply chain and provide details on how.	SF2.2	Yes
SF	Supply chain	Emissions	SF3.1	New question	For your disclosed commodities, do you estimate the GHG emission reductions and/or removals from land use and land use change that have occurred in your direct operations and/or supply chain?	F0.4, SF3.1a	Yes
SF	Supply chain	Emissions	SF3.1a	New question	For your disclosed commodity(ies), provide details on the actions implemented in your direct operations and/or supply chain that have resulted in a reduction of GHG emissions and/or enhancement in removals.	SF3.1	Yes