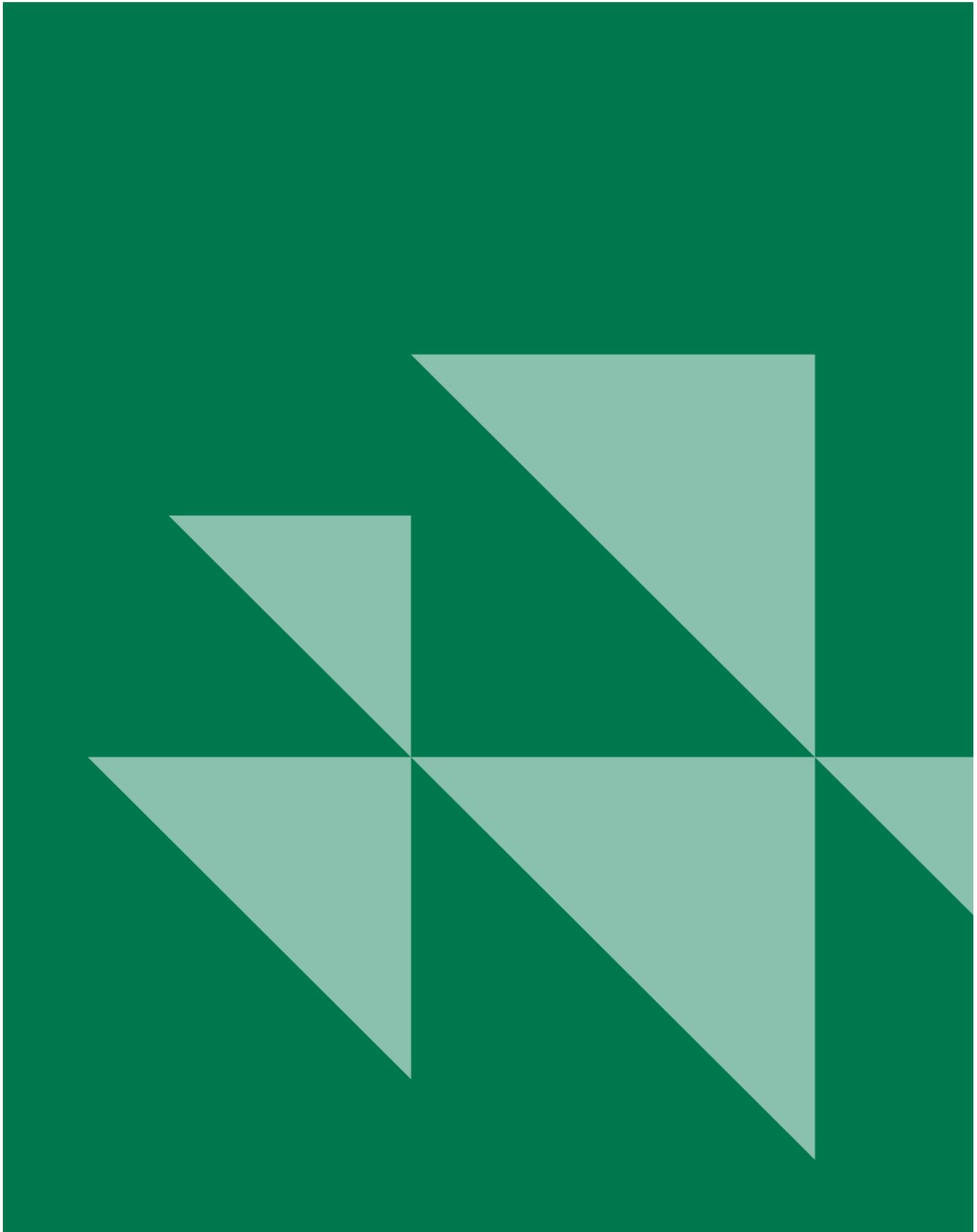


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## CDP Scoring Methodology Changes: 2020 to 2021

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CDP Forests 2021



# 1. Introduction

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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 scoring methodology for 2021 as much as possible. The majority of changes have been made with the intention of clarifying existing scoring criteria.

This document includes a table indicating where the 2021 Forests Scoring Methodology differs from the 2020 methodology, due to clarifications (no change to scoring criteria), changes in the scoring criteria, or the addition of new criteria. The criteria for achieving A-list status have also been clarified.

The 2021 Forests Scoring Methodology, including the Minimum Version of the scoring methodology, can be viewed at <https://www.cdp.net/en/guidance/guidance-for-companies>.

## 2. 2020 to 2021 changes

This table indicates where the Forests scoring methodology has been revised based on the 2020 scoring methodology.

2021 Question no.	2021 Question text	Revisions from 2020	Details of revisions
<b>F0 Introduction</b>			
<b>Introduction - Leadership</b>	n/a	<b>Clarification in A-list criteria</b>	<ul style="list-style-type: none"> <li>• <b>Rewording/modified criteria to clarify eligibility requirements for the 2021 A-list</b></li> </ul>
F0.4	Select the forest risk commodities that you are, or are not, disclosing on (including any that are sources for your processed ingredients or manufactured goods); and for each select the stages of the supply chain that best represent your organization's area of operation.	Clarification	<ul style="list-style-type: none"> <li>• Minor rewording at all levels for clarity</li> </ul>
F0.5	Are there any parts of your direct operations or supply chain that are not included in your disclosure?	Clarification	<ul style="list-style-type: none"> <li>• Minor rewording at Leadership level for clarity</li> </ul>
F0.5a	Identify the parts of your direct operations or supply chain that are not included in your disclosure.	New criteria	<ul style="list-style-type: none"> <li>• Criteria modified at Disclosure and Awareness level</li> <li>• Question is now scored at Leadership level</li> </ul>
<b>F1 Current state</b>			
F1.1	How does your organization produce, use or sell your disclosed commodity(ies)?	Minor change	<ul style="list-style-type: none"> <li>• Minor change to criteria at Awareness level</li> </ul>
F1.3	Provide details on the land area you control and/or manage that is used for the production of your disclosed commodity(ies).	Clarification	<ul style="list-style-type: none"> <li>• Minor rewording at Awareness and Management level for clarity</li> </ul>
F1.4	Provide details on the land area you control and/or manage that is used for the production of your disclosed commodity(ies).	Clarification	<ul style="list-style-type: none"> <li>• Minor rewording at Awareness and Management level for clarity</li> </ul>
F1.5a	Disclose your production and/or consumption data.	Minor change, Clarification	<ul style="list-style-type: none"> <li>• Minor change to criteria at Awareness level</li> <li>• Minor rewording at Management level for clarity</li> </ul>
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.	Major change, Clarification	<ul style="list-style-type: none"> <li>• Criteria modified at Disclosure and Awareness level</li> <li>• Minor rewording at Management level for clarity</li> </ul>
F1.5c	Why is your organization not disclosing production and/or consumption data for your disclosed commodity(ies)?	Minor change, Clarification	<ul style="list-style-type: none"> <li>• Minor change to criteria at Awareness level</li> <li>• Rewording/restructuring at Management level for clarity</li> </ul>

2021 Question no.	2021 Question text	Revisions from 2020	Details of revisions
F1.5d	Why is production and/or consumption data not available for your disclosed commodity(ies)?	Clarification	<ul style="list-style-type: none"> <li>• Rewording/restructuring at Awareness and Management levels for clarity</li> </ul>
F1.5e	How does your organisation produce or consume biofuel derived from palm oil?	New criteria	<ul style="list-style-type: none"> <li>• New question scored at Disclosure level only (only applicable to Palm Oil)</li> </ul>
F1.6a	Describe the forests-related detrimental impacts experienced by your organization, your response, and the total financial impact.	Clarification	<ul style="list-style-type: none"> <li>• Minor rewording at all levels for clarity</li> </ul>
<b>F2 Procedures</b>			
F2.1a	Select the options that best describe your procedures for identifying and assessing forests-related risks.	Minor change, Clarification	<ul style="list-style-type: none"> <li>• Minor change to criteria at Awareness level</li> <li>• Minor rewording at Awareness and Management levels for clarity</li> <li>• Minor changes to criteria at Leadership level</li> </ul>
F2.1b	Which of the following issues are considered in your organization's forests-related risk assessment(s)?	Point allocation change, Clarification	<ul style="list-style-type: none"> <li>• Available points increased at all levels to account for new row, "Leakage markets"</li> <li>• Minor rewording at Awareness, Management and Leadership level for clarity</li> </ul>
F2.1c	Which of the following stakeholders are considered in your organization's forests-related risk assessments?	Clarification	<ul style="list-style-type: none"> <li>• Minor rewording at Awareness, Management and Leadership level for clarity</li> </ul>
F2.1d	Why does your organization not undertake a forests-related risk assessment?	Clarification	<ul style="list-style-type: none"> <li>• Rewording/restructuring at Awareness and Management level for clarity</li> </ul>
<b>F3 Risks and opportunities</b>			
F3.1a	How does your organization define substantive financial or strategic impact on your business?	Clarification	<ul style="list-style-type: none"> <li>• Minor rewording at Management level for clarity</li> </ul>
F3.1b	For your disclosed forest risk commodity(ies), provide details of risks identified with the potential to have a substantive financial or strategic impact on your business, and your response to those risks.	Clarification	<ul style="list-style-type: none"> <li>• Minor rewording at all levels for clarity</li> </ul>
F3.1c	Why does your organization not consider itself to be exposed to forests-related risks with the potential to have a substantive financial or strategic impact?	Clarification	<ul style="list-style-type: none"> <li>• Minor rewording/restructuring in Management level for clarity</li> </ul>
F3.2a	For your selected forest risk commodity(ies), provide details of the identified opportunities with the potential to have a substantive financial or strategic impact on your business.	Clarification	<ul style="list-style-type: none"> <li>• Minor rewording at all levels for clarity</li> </ul>
F3.2b	Why does your organization not consider itself to have forests-related opportunities?	Minor change, Clarification	<ul style="list-style-type: none"> <li>• Change to eligibility criteria at Leadership level</li> <li>• Minor rewording at Management and Leadership level for clarity</li> </ul>

2021 Question no.	2021 Question text	Revisions from 2020	Details of revisions
<b>F4 Governance</b>			
F4.1a	Identify the position(s) of the individual(s) (do not include any names) on the board with responsibility for forests-related issues.	Clarification	<ul style="list-style-type: none"> <li>Minor rewording at Management and Leadership level for clarity</li> </ul>
F4.1b	Provide further details on the board's oversight of forests-related issues.	Major change, Point allocation change	<ul style="list-style-type: none"> <li>Criteria removed and change to points available at Awareness and Management levels</li> <li>Change to eligibility criteria at Awareness and Management levels</li> </ul>
F4.2	Provide the highest management-level position(s) or committee(s) with responsibility for forests-related issues (do not include the names of individuals).	Major change, Point allocation change	<ul style="list-style-type: none"> <li>Changes to criteria and points available at Awareness and Leadership levels</li> </ul>
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, Clarification	<ul style="list-style-type: none"> <li>Change to criteria at Awareness level</li> <li>Change to eligibility criteria at Leadership level</li> <li>Minor rewording at Awareness, Management and Leadership level for clarity</li> </ul>
F4.5a	Select the options to describe the scope and content of your policy.	Minor change, Clarification	<ul style="list-style-type: none"> <li>Changes to eligibility criteria at Awareness level</li> <li>Minor rewording at Management level for clarity</li> </ul>
F4.5b	Do you have commodity specific sustainability policy(ies)? If yes, select the options that best describe their scope and content.	Minor change, Point allocation change, Clarification	<ul style="list-style-type: none"> <li>Changes to eligibility criteria and points available at Awareness level</li> <li>Change to eligibility criteria at Management level</li> <li>Minor rewording at Management level for clarity</li> </ul>
F4.6b	Provide details on your public commitment(s), including the description of specific criteria, coverage, and actions.	Clarification	<ul style="list-style-type: none"> <li>Rewording/restructuring at Awareness, Management and Leadership levels for clarity</li> <li>Clarification of criteria at Leadership level</li> </ul>
<b>F5 Business strategy</b>			
F5.1	Are forests-related issues integrated into any aspects of your long-term strategic business plan, and if so how?	Major change, Point allocation change, Clarification	<ul style="list-style-type: none"> <li>Changes to criteria and points available at Management and Leadership levels</li> <li>Changes to eligibility criteria at Management and Leadership levels</li> <li>Rewording/restructuring at Awareness level for clarity</li> </ul>
<b>F6 Implementation</b>			
F6.1a	Provide details of your timebound and quantifiable target(s) for increasing sustainable production and/or consumption of the disclosed commodity(ies), and progress made.	Major change, Point allocation change, Clarification	<ul style="list-style-type: none"> <li>Change to points available at Disclosure level</li> <li>Change to eligibility criteria at Awareness level</li> <li>Change to criteria and eligibility criteria at Management level, primarily for simplification of scoring</li> <li>Leadership criterion removed, and change to eligibility criteria and points available at Leadership level</li> <li>Rewording at all levels for clarity</li> </ul>
F6.1b	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?	Clarification	<ul style="list-style-type: none"> <li>Rewording/restructuring at Management level for clarity</li> </ul>

2021 Question no.	2021 Question text	Revisions from 2020	Details of revisions
F6.2	Do you have traceability system(s) in place to track and monitor the origin of your disclosed commodity(ies)?	Major change	<ul style="list-style-type: none"> <li>Change to eligibility criteria at Management level</li> <li>Leadership criteria removed: Leadership level is now not scored</li> </ul>
F6.2a	Provide details on the level of traceability your organization has for its disclosed commodity(ies).	Major change, Clarification	<ul style="list-style-type: none"> <li>Change to eligibility criteria at Management level</li> <li>Change to criteria at Management and Leadership levels: "First importer" no longer accepted as point of traceability</li> <li>Minor rewording at Disclosure, Awareness and Leadership levels for clarity</li> </ul>
F6.2b	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?	Clarification	<ul style="list-style-type: none"> <li>Minor rewording/restructuring at Management level for clarity</li> </ul>
F6.3	Have you adopted any third-party certification scheme(s) for your disclosed commodity(ies)?	New criteria	<ul style="list-style-type: none"> <li>Modified question with modified criteria at all levels</li> </ul>
F6.3a	Provide a detailed breakdown of the volume and percentage of your production and/or consumption by certification scheme.	New criteria	<ul style="list-style-type: none"> <li>New child question (see F6.3) with modified criteria at Disclosure, Awareness and Management levels</li> <li>New criteria at Leadership level</li> </ul>
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).	Clarification	<ul style="list-style-type: none"> <li>Minor rewording at Awareness, Management and Leadership levels for clarity</li> </ul>
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.	Clarification	<ul style="list-style-type: none"> <li>Reworded/restructuring of criteria at Management level for clarity</li> </ul>
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).	Clarification	<ul style="list-style-type: none"> <li>Minor rewording at Disclosure level for clarity</li> <li>Clarification at Awareness level about number of points available</li> </ul>
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).	Clarification	<ul style="list-style-type: none"> <li>Minor rewording at Disclosure level for clarity</li> <li>Clarification at Awareness level about number of points available</li> </ul>
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.	Clarification	<ul style="list-style-type: none"> <li>Reworded/restructuring at Management level for clarity</li> </ul>
F6.7	Are you working with smallholders to support good agricultural practices and reduce deforestation and/or conversion of natural ecosystems?	Clarification	<ul style="list-style-type: none"> <li>Minor rewording at Management and Leadership levels for clarity</li> </ul>

2021 Question no.	2021 Question text	Revisions from 2020	Details of revisions
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?	Minor change, Clarification	<ul style="list-style-type: none"> <li>• Modified criteria at Management level</li> <li>• Minor rewording at Management and Leadership levels for clarity</li> </ul>
F6.9	Are you working beyond your first-tier supplier(s) to manage and mitigate deforestation risks?	Clarification	<ul style="list-style-type: none"> <li>• Minor rewording at Management and Leadership levels for clarity</li> </ul>
F6.10	Do you participate in external activities and/or initiatives to promote the implementation of your forests-related policies and commitments?	Clarification	<ul style="list-style-type: none"> <li>• Minor rewording at Disclosure and Awareness levels for clarity</li> </ul>
F6.11a	Provide details on your project(s), including the extent, duration, and monitoring frequency. Please specify any measured outcome(s).	Minor change, Clarification	<ul style="list-style-type: none"> <li>• Change to criteria at Awareness level</li> <li>• Minor rewording at Management and Leadership levels for clarity</li> </ul>
<b>F8 Barriers and challenges</b>			
F8.1	Describe the key barriers or challenges to eliminating deforestation and/or conversion of other natural ecosystems from your direct operations or from other parts of your value chain.	Minor change	<ul style="list-style-type: none"> <li>• Minor change to criteria at Awareness level</li> </ul>
F8.2	Describe the main measures that would improve your organization's ability to manage its exposure to deforestation and/or conversion of other natural ecosystems	Minor change	<ul style="list-style-type: none"> <li>• Minor change to criteria at Awareness level</li> </ul>