Full Corporate Questionnaire

Modules 8-13

April 2025

Version

Version number	Release/Revision date	Revision summary
1.0	Released: April 2nd, 2025	Publication of the CDP Corporate Questionnaire guidance

About this reporting guidance

This document contains the 2025 CDP full corporate questionnaire and reporting guidance. It includes all the questions from the CDP corporate question bank, across all environmental issues, for all requesting authorities, and all sector-specific questions and guidance.

Please note that each discloser's route through the questionnaire is tailored according to their sector, the environmental issues they are disclosing on, and the organizations that have requested them to disclose. Therefore, not all questions in this document will be relevant for your organization.

When using our online portal, the questionnaire will be customized specifically for your organization, using the information you provide in the questionnaire setup process. Your responses to the questions may unlock further questions or modules in the questionnaire.

See our Introduction to the CDP Corporate Questionnaires and our Knowledge Base to find out more about the CDP questionnaires and our approach to disclosure.

Below each question in this document there is a 'Tags' section, which shows which disclosers will see the question. This is based on the organizations that have requested them to disclose and the information provided during their questionnaire setup:

1. *Authority Type*: who has requested the organization to disclose. For example, if a question is only shown to organizations who have been requested to disclose by a CDP Supply Chain member, this row of the table will say "Supply chain". Questions with "All requesters" in this field will be shown to all disclosers.
2. *Environmental Issue*: which environmental issues does the question relate to. For example, if a question is only shown to organizations disclosing on forests, this row of the table will say "F only".
3. *Questionnaire Sector*: details of any sector-specific content, based on CDP ACS classification. For example, if a question is only shown to financial services sector organizations, this row of the table will say "FS only".

In the example below, the "Tags" table indicates that the question will be shown to organizations who are responding to a request from a CDP Supply Chain member, are disclosing on water security, and have any CDP ACS sector other than financial services.

Tags		
Authority Type	Supply chain	
Environmental Issue (Theme)	Question level	W only
Questionnaire Sector	Question level	All (except FS)

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Module 8: Environmental Performance – Forests

Module Overview	• This module requests information on your organization's dependency on commodities, and implementation of policies and commitments related to deforestation and conversion of other natural ecosystems. • It includes questions on your organization's commodity volumes produced and/or sourced, land usage and locations used for production, commodity sourcing locations, targets, traceability, deforestation- and conversion (DCF) status metrics and methods to determine DCF. It also covers progress and plans towards increasing production or sourcing of DCF volumes, legal compliance, landscape and jurisdictional approaches and initiatives, and your organization's involvement in ecosystem restoration projects.

Exclusions

(8.1) Are there any exclusions from your disclosure of forests-related data?

Question details	
Question dependencies	None
Change from last year	Modified guidance
Rationale	CDP seeks to share comprehensive and representative data to ensure data users' confidence in the information reported. As such, if organizations need to exclude parts of their direct operations and/or upstream value chain from their disclosure of forests-related data, data users must be informed of the exclusions as this may affect their analysis.
Ambition	The organization reports on all exclusions from the reporting boundary and does not have any significant exclusions from their disclosure.
Response options	

0	1
Commodity	Exclusion from disclosure
Timber products	Select from: • Yes • No
Palm oil	
Cattle products	
Soy	
Rubber	
Cocoa	
Coffee	

[Fixed row]

Requested content	*General* • Any environmental performance data relating to groups, companies, businesses or organizations that is relevant for your organization to disclose under your chosen consolidation approach, as indicated in 6.1, or that is within your upstream value chain but not included in your disclosure of forests related data should be disclosed in 8.1.1. • If your disclosure of forests-related data includes all aspects of your direct operations and/or upstream value chain, select "No". If your disclosure of forests-related data excludes certain aspects of your direct operations and/or upstream value chain, select "Yes".

	• If you selected 'No' in column 1 ''Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?' of 1.5 and there are entities included in your consolidated accounting group that are not included in your reporting boundary, select 'Yes' and provide details on the exclusion of these entities in 8.1.1.
	• Organizations should report on all exclusions.
	• Elements of your business or upstream value chain may be excluded for a number of reasons:
	  ○ A geographical location may be excluded if there is no commodity usage or a current lack of visibility over management practices which makes reporting unfeasible for operations in that country, area or region until systems have been put in place;
	  ○ An activity (e.g. type of business process, or type of supplier) may be excluded due to limited data or reporting feasibility;
	  ○ Facilities may be excluded due to recent mergers, acquisitions and divestitures (which have taken place during the reporting year), outsourcing and in-sourcing of activities (smaller facilities for which it is not currently possible to track deforestation and/or conversion may also be considered); and
	  ○ A specific product line may be excluded due to limited data or reporting feasibility.
	• Note that retailers are only expected to report on their own-branded products, excluding products owned and branded by third parties.
	• In all cases, the following principles of relevance and transparency must apply to all disclosures *(adapted from GHG Protocol, 2004)*:
	  ○ Relevance: Ensure the disclosure appropriately reflects the forests-related use of the company and serves the decision-making needs of users – both internal and external to the company.
	  ○ Transparency: Address all relevant issues in a factual and coherent manner, based on a clear audit trail. Disclose any relevant assumptions and make appropriate references to the accounting and calculation methodologies and data sources used.

Explanation of terms	• **Direct operations (also referred to as 'own operations'):** all activities and sites (e.g., buildings, farms, mines, retail stores) over which the reporting organization has operational or financial control. This covers any internal value chains between the organization's business units (adapted from TNFD, 2023; SBTN, 2023). • **Facilities:** may be used throughout this questionnaire as a broad term and not restricted to a particular site or grouping of fixed buildings and factories. For example, if your organization is in the extractive industries, you might normally collate business information for assets or business units, and so you may wish to define 'facility' information in this way. • **Total commodity volume:** the total volume of a commodity produced and/or sourced (including used, purchased, and consumed) by your organization regardless of whether this volume is included or excluded from your disclosure. • **Upstream value chain (also referred to as 'supply chain'):** the activities, sites, resources, relationships, and stakeholders that provide products and/or services to your organization. This typically involves activities early in the value chain, such as production or development. The upstream value chain varies depending on the nature of the business but may include raw material, component, or equipment suppliers (adapted from ESRS, 2023).
Additional information	The GHG Protocol states that an acknowledgement of all exclusions should be made each year to enhance transparency despite disclosure of the same exclusion in previous years. This ensures all data users are always aware of what data has been included in your response.

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	F only
Questionnaire sector	Question level	All (except FS)

(8.1.1) Provide details on these exclusions.

Question details	
Question dependencies	This question only appears if you select "Yes" in any row in response to column "Exclusion from disclosure" in 8.1.
Change from last year	Modified guidance
Rationale	An organization's disclosure must be comprehensive and representative to ensure data users' confidence in the information reported. As such, organizations are encouraged to report on all exclusions of forests-related data from their direct operations and/or upstream value chain. This question helps data users contextualize responses to subsequent commodity-related questions.
Ambition	The organization reports on all exclusions from the reporting boundary and does not have any significant exclusions from their disclosure.
Response options	

1	2	3	4	5	6
Commodity	Exclusion	Description of exclusion	Value chain stage	Reason for exclusion	Primary reason why data is not available for your disclosed commodity
Timber products	Select from: • Business activities • Geographical area • Facilities • Specific product lines • Specific suppliers • Other, please specify	Text field [maximum 2,500 characters]	Select from: • Direct operations • Upstream value chain	Select from: • Challenges associated with traceability • Data is not available • Embedded soy [soy row only] • Recent acquisition or merger • Divestiture • Other, please specify	Select from: • Challenges associated with data collection and/or quality • Insufficient knowledge of deforestation/forest degradation/conversion impacts from commodities • Lack of internal resources, capabilities, or expertise (e.g., due to organization size) • No standardized procedure • Not an immediate strategic priority • Judged to be unimportant or not relevant • Data collection is in progress

					• Other, please specify
Palm oil					
Cattle products					
Soy					
Rubber					
Cocoa					
Coffee					
Select from: • Timber products • Palm oil • Cattle products • Soy • Rubber • Cocoa • Coffee					

7	8	9	10	11
Completion date of acquisition or merger	Data from the merger/acquisition will be incorporated in the next reporting year	Indicate if you are providing the commodity volume that is being excluded from your disclosure of forests-related data	Volume excluded (metric tons)	Please explain
[DD/MM/YYYY]	Select from: • Yes • No	Select from: • Yes, we are providing the volume excluded • No, the volume excluded is unknown • No, the volume excluded is confidential • No, other reason, please specify	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Text field [maximum 1,500 characters]

[Fixed row, add row]

Requested content	*General* • Provide details on the exclusions from your disclosure of forests-related data, including the category, reason and the volume of a commodity this exclusion represents. • Organizations should report on all exclusions, including any groups, companies, businesses or organizations that fall within your organizational boundary or within your upstream value chain, but are not included in your disclosure. • Any environmental performance data relating to groups, companies, businesses or organizations that is relevant for your organization to disclose under your chosen consolidation approach, as indicated in 6.1, or that is within your upstream value chain but not included in your disclosure of forests related data should be disclosed here.

	• If your organization has multiple exclusions, add a row for each. *Description of exclusion (column 3)* • Clearly outline your exclusion. For example, if you selected geographical area in column 2 "Exclusion", you may provide details on the specific geographical area the exclusion relates to. You may also provide details such as the activity and the name of the business unit, product line, or facility. • If your exclusion relates only to a specific form of the commodity you should detail this here. • If you selected "Other, please specify" in column 2, please elaborate on the exclusion here. *Reason for exclusion (column 5)* • If the reason for the exclusion is due to a recent merger or acquisition, you will be asked to provide the completion date and whether this data will be incorporated in the next reporting year. *Primary reason why data is not available for your disclosed commodity (column 6)* • This column is only presented if "Data is not available" is selected in column 5 "Reason for exclusion". • Select the option that best describes the primary reason for why data, including data on produced and/or sourced volumes, is not available for your disclosed commodity. *Completion date of acquisition or merger (column 7)* • This column is only presented if "Recent acquisition or merger" is selected in column 5 "Reason for exclusion". • <u>If the completion date of the acquisition or merger has not yet passed, you should report the final date of your reporting year (as disclosed in question 1.4).</u> *Data from the merger/acquisition will be incorporated in the next reporting year (column 8)* • This column is only presented if "Recent acquisition or merger" is selected in column 5 "Reason for exclusion". *Indicate if you are providing the commodity volume that is being excluded from your disclosure of forests-related data (column 9)* • It is expected that organizations will be able to report the volume that is excluded. • If you select "No, other reason, please specify" provide a brief explanation as to why you are not providing the volume. *Volume excluded (metric tons) (column 10)* • This column is only presented if "Yes, we are providing the volume excluded" is selected in column 9 "Indicate if you are providing the commodity volume that is being excluded from your disclosure of forests-related data". • State the volume (in metric tons) that you produce and/or source (including use, purchase and consume) that is being excluded from your disclosure. *Please explain (column 11).* • Use this column to provide further information on the reason for the exclusion selected in column 5 "Reason for exclusion", e.g., additional contextual information. • Use this column to explain if the exclusion has a (potential) linkage to deforestation and conversion of natural ecosystems. • If you selected recent acquisition or merger as the reason for the exclusion and indicated that you do not plan to include this data in the next reporting period, provide details on when you

	expect to include the forests-related data of the acquired or merged company in your disclosure. • If you selected "Other, please specify" in column 5 "Reason for exclusion", please elaborate on the reason here.
Explanation of terms	• **Business activity:** includes any activity engaged in, with the primary purpose of making a profit. This is a general term that encompasses all the economic activities carried out by a company during the course of business. This could be a type of business process for example. • **Embedded soy:** indirectly sourced soy used in animal feed during the production of an animal product, e.g., meat, farmed fish, dairy, eggs, or other animal products as ingredients. The concept of embedded soy allows organizations to account for the impact of soy from sourcing animal products despite the organization not sourcing soy or soy products directly. Soy is 'embedded' when it is indirectly sourced and is not physically present in the end product (adapted from WWF, 2022 and CGF, 2016). • **Geographical area:** a location that can include a country, state/region, landscape, biome, province, municipality or any other national, regional or local administrative division where you produce/source materials from. • **Specific product line:** a group of related products under a single brand sold by the same company.

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	F only
Questionnaire sector	Question level	All (except FS)

Commodity volume data

Section Overview	This section requests information on commodity volumes. This is important context for data users and enables disclosers to provide transparent, comprehensive, and comparable data. CDP requests details on four types of commodity volumes in the context of disclosure on forests-related data: total commodity volume, disclosure volume, produced volume and sourced volume. This section gathers details on the disclosure volume and its breakdown according to the volume that is produced and/or sourced per commodity. The volumes reported in this section will be referred to throughout the section and your response here will be used to contextualize subsequent answers.

(8.2) Provide a breakdown of your disclosure volume per commodity.

Question details	
Question dependencies	None
Change from last year	No change

Rationale	Transparency on the commodity volumes included in an organization's disclosure is key to data users' understanding of environmental performance. This question requests the breakdown of the volume that is being disclosed on (here referred to as the "Disclosure volume") according to the volume that is produced ("Produced volume") and sourced ("Sourced volume"). This question helps data users to understand and contextualise the volumes that are being reported on in this module.
Ambition	The organization discloses on all commodities and volumes produced and/or sourced.
Response options	

0	1	2	3	4
Commodity	Disclosure volume (metric tons)	Volume type	Produced volume (metric tons)	Sourced volume (metric tons)
Timber products	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Select all that apply: • Produced • Sourced	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]
Palm oil				
Cattle products				
Soy				
Rubber				
Cocoa				
Coffee				

[Fixed row]

Requested content	*Disclosure volume (metric tons) (column 1)* • State the volume in metric tons that you will be disclosing on through CDP per commodity. • Your response to questions in the Environmental Performance – Forests module will correspond to the volume you state here. • Organizations are encouraged to disclose on the same volume as the total commodity volume, minus any exclusions that they may have, if any. Exclusions should be reported here and in 8.1.1. • Refer to the "Explanation of terms" section below for further detail on the types of volumes referred to by CDP. *Volume type (column 2)* • Drop-down options will appear based on your selection in 1.22 column 1 "Produced and/or sourced". • Select the volume type that is included in your "Disclosure volume". *Produced volume (metric tons) (column 3)* • This column is only presented if you selected "Produced" in column 2 "Volume type". • State the produced volume, in metric tons, that is included in your "Disclosure volume (metric tons)" in column 1.

	Sourced volume (metric tons) (column 4) • This column is only presented if you selected "Sourced" in column 2 "Volume type". • State the sourced volume, in metric tons, that is included in your "Disclosure volume (metric tons)" in column 1. • If you are including embedded soy as part of your "Disclosure volume", include the associated volume here.
Explanation of terms	• Disclosure volume: the volume that your organization includes in its disclosure. Organizations are encouraged to report the "Total commodity volume" as their "Disclosure volume", however certain volumes may be excluded. • Produced volume: the proportion of the "Disclosure volume" that is produced by your organization e.g., commodities grown, reared or harvested on land owned, managed or controlled. • Sourced volume: the proportion of the "Disclosure volume" that is consumed, sourced, purchased and/or used by your organization for processing, trading or used as an input for manufacturing and/or packaging. This includes the commodity volume contained within manufactured goods sold by retailers in addition to the volume of soy embedded in animal products. • Total commodity volume: the total volume of a commodity produced and/or sourced (including used, purchased and consumed) by your organization regardless of whether this volume is included or excluded from your disclosure.

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	F only
Questionnaire sector	Question level	All (except FS)

(8.2.1) Provide details on any soy embedded in animal products sourced by your organization.

Question details	
Question dependencies	This question only appears if you select "Embedded soy only" or "Mixture of embedded soy and direct soy" in column 3 "Indicate if you have direct soy and/or embedded soy in your value chain" of 1.22.
Change from last year	Modified guidance
Rationale	Global population growth is increasing the demand for animal products and consequently, increasing the demand for soy used to feed animals. This growth in soy production is linked to deforestation and conversion of natural ecosystems and usually goes unaccounted for, as it is "embedded" or "hidden" in organizations' value chains. To address this, organizations who source animal products should: improve their awareness of their embedded soy exposure across the breadth of their product sourcing; work towards better visibility of their embedded soy origins; and assess their deforestation-free (DF) or deforestation- and conversion-free (DCF) status of their embedded soy volume. This question provides investors and other data users transparency on an organization's embedded soy use, in terms of its associated volume calculation, traceability, and DCF status.

Ambition	• The organization includes embedded soy within its disclosure volume with actions to: o Improve understanding of their value chain and define a policy scope using materiality assessment across the breadth of product sourcing. o Progress towards better visibility of embedded soy origin and reduce associated risk of deforestation and conversion. o Engage with suppliers and landscape initiatives to promote forest-positive production of embedded soy.
Response options	

0	1	2	3	4	5
Commodity	Disclosure of embedded soy	Description of embedded soy use and soy tiers	Volume calculation methodology	Embedded soy disclosure volume (metric tons)	% of sourced volume that is embedded soy
Soy	Select from: • Some or all of our embedded soy volume is included in our "Sourced volume" as reported in column 4 of 8.2 • All of our embedded soy volume is excluded from our disclosure as reported in 8.1.1	Text field [maximum 2,500 characters]	Text field [maximum 3,000 characters]	Numerical field [enter a number from 0-999,999,999 using a maximum of 2 decimal places]	Numerical field [enter a number from 0-100 using a maximum of 2 decimal places]

6	7	8	9	10	11	12
Traceability system	Description of traceability system	% of embedded soy disclosure volume traceable to country/area of soy production	% of embedded soy disclosure volume for which the soy production origin is unknown	DF/DCF status assessed for embedded soy	% of embedded soy disclosure volume determined as DF/DCF in the reporting year	Methodology used to determine DF/DCF status
Select from: • Yes, we have a traceability system for our embedded soy • No, but we plan to establish one within the next two years	Text field [maximum 3,000 characters]	Numerical field [enter a number from 0-100 using a maximum of 2 decimal places]	Numerical field [enter a number from 0-100 using a maximum of 2 decimal places]	Select from: • Yes, deforestation- and conversion-free (DCF) status assessed • Yes, deforestation-free (DF) status assessed • No, but we plan to do so within the next two years	Numerical field [enter a number from 0-100 using a maximum of 2 decimal places]	Text field [maximum 2,500 characters]

• No, and we do not plan to establish one within the next two years				• No, and we do not plan to do so within the next two years		

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Requested content	*General* • This question gathers information on your embedded soy, defined as indirectly sourced soy used in animal feed during the production of an animal product, e.g., meat, farmed fish, dairy, eggs, or other animal products as ingredients. The concept of embedded soy allows organizations to account for the impact of soy from sourcing animal products despite the organization not sourcing soy or soy products directly. • This question is only applicable if you indicated in column 3 "Indicate if you have direct soy and/or embedded soy in your value chain" of 1.22 that you have embedded soy in your value chain. If you only produce or directly source soy or soy products e.g., animal feed containing soy, then this should be reported as "Direct soy only" in column 3 of 1.22. • Note: soy derivatives should be reported as "direct soy" and not as "embedded soy" in 1.22. Refer to the "Explanation of terms" section below to identify the distinction between the difference in terms "Embedded soy", "Direct soy", and "Derivative". • If you have included embedded soy within your "Sourced volume" (i.e., your "Disclosure volume") in 8.2, this question will gather further information on your embedded soy to visualise how embedded soy affects the rest of your disclosure and the progress made on these volumes. *Disclosure of embedded soy (column 1)* • Selections in this column will determine the presentation of further columns in this table. • If you select "Some or all of our embedded soy volume is included in our "Sourced volume" as reported in column 4 of 8.2" you will be asked to provide further information of your embedded soy volume in this table. • If you select "All of our embedded soy volume is excluded from our disclosure as reported in 8.1.1", your total embedded soy volume should be reported in 8.1.1 as an exclusion. In this case, you will not be presented with columns 3 "Volume calculation methodology" to 12 "Methodology used to determine DF/DCF status". *Description of embedded soy use and soy tiers (column 2)* • Provide information on the animal products you source and how the soy is embedded within these products, e.g., "We source products that come from cattle which have been fed soy-based meal." • The Consumer Goods Forum (CGF) "Soy Measurement Ladder" groups products into five tiers. Each tier contains groupings of similar products for which soy usage occurs at the same point in the value chain. Tiers 2 to 5 include product groupings that are applicable to embedded soy users. Use this resource to identify how the animal products you source fall into the different tiers. • If possible, provide the different proportions of your embedded soy volume categorized across the different tiers e.g., "40% of our embedded soy volume falls into Tier 2 (meat, e.g., beef) and the remainder 60% falls into Tier 3 (eggs and dairy)." • Indicate whether certain tiers are excluded from your disclosure.

Volume calculation methodology (column 3)

- Provide details on the methodology used to calculate your embedded soy volume, including any references to literature on the conversion factor used or specialist tools such as the RTRS Soy Footprint Calculator.
- If you are reporting on multiple products that are in different product tiers, where possible, clarify the methodology used for each tier.
- If you have not calculated your entire embedded soy volume, provide a brief explanation as to why you are not able to calculate the entire scope of your embedded soy volume.

Embedded soy disclosure volume (metric tons) (column 4)

- State the volume of embedded soy that you source, in metric tons, which is included in your "Sourced volume" in column 4 of 8.2.
- This is the volume that will be included in your "Disclosure volume" and "Sourced volume" throughout the environmental performance forests module.
- Do not include any of the embedded soy volume that you have excluded in 8.1.1.

% of sourced volume that is embedded soy (column 5)

- Calculate the percentage of your soy "Sourced volume" reported in column 4 of 8.2, that is your "Embedded soy disclosure volume" reported in column 4 of this question.

Description of traceability system (column 7)

- This column only appears if "Yes, we have a traceability system for our embedded soy" is selected in column 6 "Traceability system".
- Report on the level of traceability of your embedded soy. This includes whether you can trace to:
  - the soy production origin; or
  - the soy feed supplier origin; or
  - to the origin of the animal that was fed the soy.
- If you have traced back to the soy production origin, indicate if this is to country/area level, sourcing area or production unit.
- In addition, provide details of the methods and tools used to trace your embedded soy.

% of embedded soy disclosure volume traceable to country/area of soy production (column 8)

- This column only appears if "Yes, we have a traceability system for our embedded soy" is selected in column 6 "Traceability system".
- State the percentage of your embedded soy disclosure volume that is traceable back to the country/area of soy production. For guidance on country/area lists, refer to the CDP technical note: Countries, Areas and Regions.

% of embedded soy disclosure volume for which the soy production origin is unknown (column 9)

- This column only appears if "Yes, we have a traceability system for our embedded soy" is selected in column 6 "Traceability system".
- State the percentage of your embedded soy disclosure volume for which you cannot trace back to the country/area of soy production. This should also include the volume for which you can only trace back to the country of animal production or to the soy feed supplier, as this is not necessarily the country of where the soy was produced and harvested.
- Note: ensure the sum of figures provided here and in column 8 "% of embedded soy disclosure volume traceable to country/area of soy production" is 100%.

	DF/DCF status assessed for embedded soy (column 10) - Methodology used to determine DF/DCF status (column 12)
	• Columns 10-12 request information about the DF or DCF status of your "Embedded soy disclosure volume" reported in column 4. The DF/DCF designation signifies that materials did not originate from production units where conversion from forests or other natural ecosystems occurred after a specified cutoff date.
	• If you have assessed your DF/DCF status, you will be asked to report the proportion of your embedded soy disclosure volume that is determined as DF/DCF and the methods you have used to determine those volumes as DF/DCF.
	• The DF/DCF status may be assessed via any of these three methods:
	  ○ Certification through schemes providing full DF/DCF assurance
	  ○ Production unit level monitoring
	  ○ Sourcing area level monitoring
	• For volumes reported here to be considered DF/DCF, you must also report a cutoff date in 8.7.1. Cutoff dates provide the basis for calculating your DF/DCF volumes. For example, if you report a 2020 cutoff date for a soy no-conversion target in 8.7.1, the percentage of your embedded soy disclosure volume reported as DCF in column 11 must originate from production units free from deforestation and conversion since 2020.
	• Select "Yes, deforestation-free (DF) status assessed" in column 10 "DF/DCF status assessed for embedded soy" if your organization has assessed whether embedded soy volumes have contributed to deforestation since a specified cutoff date, and you have a no-deforestation or a no-conversion target that will be reported on in 8.7.1.
	• Select "Yes, deforestation- and conversion-free (DCF) status assessed" in column 10 "DF/DCF status assessed for embedded soy" if your assessment includes conversion of other natural ecosystems since a specified cutoff date, and you have a no-conversion target that will be reported on in 8.7.1.
	• For information on DCF accounting and the methods to determine DCF, consult the following resources:
	  ○ the joint AFi, GHG protocol and SBTi FLAG guidance (2023); and,
	  ○ the Proforest (2022) Generic Verified Deforestation and Conversion Free (V-DCF) methodology.

Explanation of terms	• **Cutoff date:** the date after which deforestation or conversion renders a given area or production unit non-compliant with no-deforestation or no-conversion, commitments, policies, goals, targets, or other obligations (AFi, 2024).
	• **Deforestation-free (also referred to as "no-deforestation"):** commodity production, sourcing, or financial investments that do not cause or contribute to deforestation.
	  ○ Deforestation-free refers to no gross deforestation of natural forests, which the Accountability Framework specifies as the appropriate policy and goal on this topic for companies and supply chains.
	  ○ In the context of the Accountability Framework, deforestation refers to the loss of natural forest (see definition of deforestation).
	  ○ The terms "no-deforestation" and "deforestation-free" are used in favor of "zero deforestation" because "zero" can imply an absolutist approach that may be at odds with the need sometimes to accommodate minimal levels of conversion at the site level in the interest of facilitating optimal conservation and production outcomes (see AFi's definition for minimal level [of deforestation or conversion], 2024) (adapted from AFi, 2024).

	• Deforestation- and conversion-free (also referred to as "no-conversion"): commodity production, sourcing, or financial investments that do not cause or contribute to deforestation and the conversion of natural ecosystems.
	  ○ Conversion-free refers to no gross conversion of natural ecosystems, which the Accountability Framework specifies as the appropriate policy and goal on this topic for companies and supply chains.
	  ○ Deforestation-free refers to no gross deforestation of natural forests, which the Accountability Framework specifies as the appropriate policy and goal on this topic for companies and supply chains.
	  ○ In the context of the Accountability Framework, deforestation refers to the loss of natural forest (see definition of deforestation).
	  ○ The terms "no-conversion", and "deforestation- and conversion-free" are used in favor of "zero-conversion" because "zero" can imply an absolutist approach that may be at odds with the need to sometimes accommodate minimal levels of conversion at the site level in the interest of facilitating optimal conservation and production outcomes (see AFi's definition for minimal level [of deforestation or conversion], 2024) (adapted from AFi, 2024).
	• Derivative: a purposely extracted or derived substance from a commodity. Derivatives are physically present in the end product, e.g., Caprylyl glycol is a fatty acid extracted from palm oil and is present in many creams and ointments.
	• Direct soy: soy or soy products produced and/or directly sourced by an organization, e.g., soybean oil, soybean meal and soy derivatives used as ingredients.
	• Embedded soy: indirectly sourced soy used in animal feed during the production of an animal product, e.g., meat, farmed fish, dairy, eggs, or other animal products as ingredients. The concept of embedded soy allows organizations to account for the impact of soy from sourcing animal products despite the organization not sourcing soy or soy products directly. Soy is 'embedded' when it is indirectly sourced and is not physically present in the end product (adapted from WWF, 2022 and CGF, 2016).
	• Embedded soy disclosure volume: the volume of embedded soy indirectly sourced by an organization that will be disclosed on through CDP.
	• Traceability system: a system that records and follows the trail of products and/or raw materials along the value chain as they move from suppliers and are processed and ultimately distributed as end products. Systems used to ensure traceability can be digital/electronic or manual/paper based (ISEAL, 2016).

Additional information	• For further information on reporting on embedded soy, consult the CGF Guidance on the Forest Positive Soy Roadmap.

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	F only
Questionnaire sector	Question level	All (except FS)

Own land usage and location (produced volumes)

(8.3) Provide details on the land you own, manage and/or control that is used to produce your disclosed commodities.

Question details	
Question dependencies	This question only appears you select “Produced” in response to column “Volume type” of 8.2.
Change from last year	Minor change
Rationale	This question gathers information on the land that you own, manage and/or control that is used to produce your disclosed commodities. The data disclosed provides an indication of your market power and potential influence over land use in different regions including eventual links to deforestation and the conversion of natural ecosystems. It is important to demonstrate to investors and other stakeholders that your organization has a good understanding of the land it owns, manages, or controls.
Ambition	The organization discloses on the sites that they own, manage and/or control.
Response options	

1	2	3	4	5	6
Commodity	Type of control	Country/area	First-level administrative division	Specify the states or equivalent jurisdictions	Land type
Timber products	Select from: • Own land • Concessions/lease • Company-affiliated smallholders • Other type of control, please specify	Select from: • [List of forest - countries/areas] • Unknown origin	Select from: • States/equivalent jurisdictions • Unknown • Not disclosing	Text field [maximum 2,500 characters]	Select from: • Managed natural forests • Tree plantations • Other land type, please specify
Palm oil					
Cattle products					
Soy					
Rubber					
Cocoa					
Coffee					
Select from: • Timber products • Palm oil					

• Cattle products • Soy • Rubber • Cocoa • Coffee					

7	8	9	10	11	12
Area (hectares)	Indicate if you can provide the volume produced on land you own, manage and/or control	Volume produced on land you own, manage and/or control (metric tons)	% area third-party certified	Third-party certification scheme	Attach a list of production facility names and locations (optional)
Numerical field [enter a number from 0-999,999,999 using a maximum of 2 decimal places]	Select from: • Yes • No, data is not available • No, data is confidential • No, other reason, please specify	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Numerical field [enter a number from 0-100 using a maximum of 2 decimal places]	Select all that apply from the drop-down list below	[Attachment functionality]

[Fixed row, add row]

Third-party certification scheme (column 11)	
• Biosuisse organic [Palm oil, Cattle products, Soy, Coffee, Cocoa] • Donau Soja [Soy] • Europe Soja [Soy] • FSC Controlled Wood certification [Timber Rubber]] • FSC Forest Management certification [Timber products, Rubber] • ISCC CORSIA • ISCC EU [Palm oil, Cattle products, Soy, Timber products, Coffee, Cocoa] • ISCC Japan FIT [Palm oil] • ISCC PLUS • Naturland [Cattle products, Soy, Coffee, Cocoa] • PEFC Sustainable Forest Management certification [Timber products, Rubber] • Preferred by Nature Sustainability Framework • ProTerra certification [Soy, Coffee, Cocoa, Cattle products, Palm oil]	• RA Sustainable Agriculture standard: Farm certificate [Coffee, Cocoa] • RSB Certificate for Smallholder Groups • RSB Global Advanced Products • RSB Global Fuels • RSB ICAO CORSIA • RSB Japan FIT Biomass [Palm oil] • RSPO producer/grower certification [Palm oil] • RTRS standard for Responsible Soy Production [Soy] • SFI Forest Management standard [Timber products] • Soil Association Organic Farming & Growing (GB and Northern Ireland) [Cattle products, Soy] • SURE [Timber products, Palm oil, Soy] • Sustainable Biomass Program [Timber products] Other • No certified area in this country/area, state or equivalent jurisdiction • Other forest management/producer certification, please specify

Requested content	*General* • In order to ensure data quality, organizations are requested to provide data for all their operations. • For land that you own, manage and/or control, report on the land holdings under production. • This question relates to your "Produced volume". If you both produce and source the commodity, your responses here should refer only to the volumes that you produce. • If only part of the land you own, manage and/or control is used to produce your disclosed commodity, provide details on the part of the land that is used to produce your commodity here, and the remaining land area in question 8.4 and 8.4.1. • You may add additional rows for each of your disclosed commodities. *Type of control (column 2)* • Select the option that best represents your organization's control over the land. If you have more than one type of control per country/area, add a row for each type of control. • If you are an independent smallholder, select "Own land" in response to this question. • If none of the available options are suitable, select "Other type of control, please specify" and a text box will appear for you to complete. *Country/area (column 3)* • If you own, manage and/or control land for commodity production in more than one country/area, add a row for each relevant country/area. *First-level administrative division (column 4)* • Select the first-level administrative division within the country where you own, manage and/or control land for commodity production. • If your organization has information on the first level administrative division but is unable to disclose this, select "Not disclosing". • If your organization does not know the first level administrative division, select "Unknown". *Specify the states or equivalent jurisdictions (column 5)* • This column only appears if you select "States/equivalent jurisdictions" in column 4 "First-level administrative division". • Provide details on the state or equivalent jurisdiction within the country where you own, manage or control land for commodity production. For instance, this could be a federal state, a department, or a province (e.g., the state of Mato Grosso in Brazil). • If you own, manage or control sites from more than one state (or equivalent jurisdiction) in the same country, list each state or equivalent jurisdiction separated by a semicolon (e.g., Mato Grosso; Amazonas; Acre). *Land type (column 6)* • This column only appears for rows relating to "Timber products" in column 1 "Commodity". • This column allows for a differentiation between production originating from managed natural forests and from tree plantations. Areas of managed natural forests and tree plantations should be disclosed in different rows. • Select "Other, please specify" to add another land type and a text box will appear for you to complete. *Area (hectares) (column 7)* • Disclose in hectares the land area used for commodity production associated with the type of control in the country/area. *Indicate if you can provide the volume produced on land you own, manage and/or control (column 8)*

	• Select the option that best reflects if you are providing a volume in metric tons associated with the production area detailed in column 7 "Area (hectares)".
	• If you select "No, other reason, please specify", provide a brief explanation in the text box that appears, as to why you are not providing a volume associated with the production area.
	
	Volume produced on land you own, manage and/or control (metric tons) (column 9)
	• This column only appears if "Yes" is selected in column 8 "Indicate if you can provide the volume produced on land you own, manage and/or control".
	• State the commodity volume that is produced on the land area detailed in column 7 "Area (hectares)".
	
	% area third-party certified (column 10)
	• This refers to the percentage of area reported in column 7 "Area (hectares)" that is certified under credible third-party certification schemes.
	• If the production area being disclosed in this row is not certified under such schemes, enter "0" (zero) in response to this column.
	
	Third-party certification scheme (column 11)
	• For each row, if the owned/managed/controlled land area disclosed is certified under more than one credible third-party certification scheme, select all certification schemes that apply.
	• If none of the available options are suitable, or you would like to add another scheme, select "Other, please specify" and specify the scheme.
	• If the production area being disclosed in this row is not certified, select "No certified areas in this country/area or state or equivalent jurisdiction".
	
	Attach a list of production facility names and locations (optional) (column 12)
	• This request is optional. You may provide a list of production and primary processing sites.
	• Examples of information useful to data users are:
	  ○ Facility name
	  ○ Locations including the name of country/area, region, state, or equivalent jurisdiction.
	  ○ Location data in the form of longitude and latitude coordinates.
	  ○ Certification status if relevant
	• Alternatively, you may provide a geo-referenced maps or shapefile.
	• Palm oil mill lists should use the conventions of the universal mill list. See Universal Mill List: A Standardized Methodology for Creating a Global Database of Palm Oil Mills | World Resources Institute (WRI)

Explanation of terms	• **Certification:** the action or process of providing a product with an official document attesting to a status or level of achievement against a certain standard • **Company-affiliated smallholder (also referred to as "scheme smallholder", "plasma smallholder" and "out grower"):** small-scale agricultural or forest products producers with a long -term or permanent selling relationship with a given buyer and receive significant levels of inputs, support, and/or requirements or mandates from that buyer (adapted from AFi, 2020). • **Concession/lease**: the right to use land or other property to produce commodities, granted by a government, company, landholder, or a controlling body. • **Disclosure volume:** the volume that your organization includes in its disclosure. Organizations are encouraged to report the "Total commodity volume" as their "Disclosure volume", however certain volumes may be excluded. • **Independent smallholders:** small-scale agricultural or forest products producers with enforceable decision-making power on the operation of the land and production practices, in addition to freedom to chose how the land will be utilised (adapted from RSPO, 2019).

	• **Produced volume:** the proportion of the "Disclosure volume" that is produced by your organization e.g., commodities grown, reared or harvested on land owned, managed or controlled.
	• **Smallholder**: small-scale agricultural or forest products producers that are distinct from larger-scale producers found in similar contexts by virtue of many or all of the following characteristics:
	  ○ high degree of dependence on family labor.
	  ○ profits accrue primarily to the farm/forest owner and their family.
	  ○ the farm/forest provides a primary source of income livelihood for the smallholder.
	  ○ production units have a relatively small land footprint (relative to the range of production unit sizes for the given commodity and region).
	  ○ household resources are allocated to both food crops and cash crops.
	  ○ relatively low use of agricultural inputs and generally low productivity and yields.
	  ○ significant economic constraints, such as lack of capital assets and low access to finance.
	  ○ significant information constraints, including lack of technical knowledge and low access to market information (AFi, 2024).
	• **Third-party certification:** when a certification process is carried out by an independent organization.
	• **Tree plantations:** a forest predominantly composed of trees established through planting and/or deliberate seeding that lacks key elements of natural forest native to an area such as species composition and structural diversity.
	  ○ Tree plantations generally have one or a few tree species and tend to include one or more of the following characteristics (i) planted on cleared land, (ii) harvest regularly, (iii) trees are of even ages, (iv) products from plantation are managed and processed for commercial plantation.
	  ○ Tree plantations can consist of tree planted for timber, pulp, non-timber forest products (e.g., rubber latex), or ecosystem services (e.g., soil stabilization). Plantation dominantly by agricultural species (e.g., fruits or oil palm) are considered agriculture, not tree plantations (AFi, 2019).

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	F only
Questionnaire sector	Question level	All (except FS)

(8.4) Indicate if any of the land you own, manage and/or control was not used to produce your disclosed commodities in the reporting year.

Question details	
Question dependencies	This question only appears if you select “Produced” in response to column “Volume type” of 8.2.
Change from last year	No change
Rationale	This question gathers information on if any of the land you own, manage and/or control was not used for the production of your disclosed commodities in the reporting year. The disclosure of

	land holdings is critical for understanding current and future risks and opportunities related to deforestation and conversion of other natural ecosystems.
Ambition	The organization discloses on the sites that they own, manage and/or control.
Response options	Select one of the following options: • All the land we own, manage and/or control is used for production • Some of the land we own, manage and/or control is not used for production

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	F only
Questionnaire sector	Question level	All (except FS)

(8.4.1) Provide details on the land you own, manage and/or control that was not used to produce your disclosed commodities in the reporting year.

Question details	
Question dependencies	This question only appears if you select "Some of the land we own, manage and/or control is not used for production" in response to 8.4
Change from last year	No change
Rationale	Organizations should be able to identify the land it owns, manages and/or controls which is not currently used to produce commodities, but may or may not be in the future. By disclosing this data, you provide investors and other data users insights on land stewardship in addition to potential challenges your organization may face in expanding production areas.
Ambition	The organization discloses on the sites that they own, manage and/or control.
Response options	

1	2	3	4	5	6
Country/area	Type of control	Land type	Area (hectares)	% covered by natural forests and other natural ecosystems	Please explain
Select from: [List of countries/areas]	Select from: • Own land	Select from: • Area for infrastructure	Numerical field [enter a number from 0-	Numerical field [enter a number from 0-100 using	Text field [maximum

	• Concessions/lease • Publicly owned land • Other type of control, please specify	• Unplanted land (designated for future planting) • Set-aside land for conservation • Natural ecosystems with potential to be legally converted for commodity production • Degraded/abandoned area with potential for commodity production • Land managed by company-affiliated smallholders • Land protected by certifications • Land leased for natural resource exploration and/or extraction • Other land type, please specify	999,999,999 using a maximum of 2 decimal places]	a maximum of 2 decimal places]	2,500 characters]

[Add row]

Requested content	*General* • This question requests information on the land you own, manage and/ or control that was not used to produce a commodity. This includes land that is used for infrastructure such as offices and roads, or natural ecosystems. • This land may be designated for future cultivation or rearing of the commodities, or the land may be set-aside for conservation. *Country/area (column 1)* • If you own, manage and/or control land which was not used for production that is located in more than one country/area, add a row for each relevant country/area per land type. *Type of control (column 2)* • Select the option that best represents your organization's control over the land in a specific country/area. • If you have more than one type of control (e.g., own land and leasehold), add a row for each type of control. *Land type (column 3)* • Provide information on each type of land owned, managed and/or controlled by your organization within each country/area. • See the definitions of the land type options in the "Explanation of terms". • Select "Other land type, please specify" to add another land type and a text box will appear for you to complete. *Area (hectares) (column 4)* • State the area that you own, manage and/or control that was not used for production.

	% covered by natural forests and other natural ecosystems (column 5) • This refers to the percentage of area reported in column 4 "Area (hectares)" that is covered by natural forests and other natural ecosystems. For clarity on what is meant by "natural forests" and other "natural ecosystems", refer to the "Explanation of terms". *Please explain (column 6)* • Provide further details on the land you own, manage and/or control that was not used to produce your commodities in the reporting year. • If you selected "Set aside land for conservation" in column 4 "Land type", you can provide further information on if this conservation is on a long-term basis and what type of conservation designation or status is used there. If you have selected "Brazil" in column 1 "Country/area" then the set aside land for conservation might be Areas of Permanent Protection (APPs) and Legal Reserves, as defined by the Brazilian Forest Code. • If you selected "Natural ecosystems with potential to be legally converted for commodity production" in column 3 "Land type", you can provide further details on the necessary permits that you have obtained to expand for that commodity in the country/area (e.g. obtained a HGU in Indonesia in the case of palm oil). • Provide details on how the land is being managed effectively to retain its conservation values. • Provide a description of how your future operation/expansion plans avoid deforestation and conversion of natural ecosystems.

Explanation of terms	• Area for infrastructure: areas used for mills, roads offices, etc. (SPOTT, 2017).
	• Concession/lease: the right to use land or other property to produce commodities, granted by a government, company, landholder, or a controlling body.
	• Degraded/abandoned area with potential for commodity production: land owned/managed by the company that is not used for commodity production due to degradation/abandonment, but has the potential to produce commodities.
	• Land managed by company-affiliated smallholders: land managed by smallholders with a long-term or permanent selling relationship with a given buyer, that receive significant levels of inputs, support, and/or requirements or mandates from that buyer (adapted from AFi, 2020).
	• Natural ecosystem: an ecosystem that substantially resembles—in terms of species composition, structure, and ecological function—one that is or would be found in a given area in the absence of major human impacts. This includes human-managed ecosystems where much of the natural species composition, structure, and ecological function are present (AFi, 2024).
	• Natural forest: a forest that is a natural ecosystem, i.e., possesses most of the native species composition, structure, and ecological function as a forest native to the given site. This includes:
	  ◦ Primary forests that have not been subject to major human impacts in recent history;
	  ◦ Regenerated (second-growth) forests that were subject to major anthropogenic impacts in the past (e.g., by agriculture, livestock raising, tree plantations, or intensive logging) but where the main causes of impact have ceased or greatly diminished and the ecosystem has attained much of the species composition, structure and ecological function of prior or other contemporary natural ecosystems;
	  ◦ Managed natural forests where much of the ecosystem composition, structure, and ecological function exist in the presence of activities such as: (a) Harvesting of timber or other forest products, including management to promote high-value species, (b) Low intensity, small-scale cultivation within the forest, such as less-intensive forms of swidden agriculture in a forest mosaic; and
	  ◦ Forests that have been partially degraded by anthropogenic or natural causes (e.g., harvesting, fire, climate change, invasive species) but where the land has not been converted to another use and where degradation does not result in the sustained reduction of tree cover below the thresholds that define a forest or sustained loss of

	other main elements of ecosystem composition, structure, and ecological function (AFi, 2024). • **Set-aside land:** land owned/managed by the company that is not used for production or planned development and is set-aside for conservation purposes.

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	F only
Questionnaire sector	Question level	All (except FS)

Commodity sourcing locations (sourced volumes)

(8.5) Provide details on the origins of your sourced volumes.

Question details	
Question dependencies	This question only appears if you select "Sourced" in response to column "Volume type" of 8.2.
Change from last year	No change
Rationale	This question provides data users with more clarity about your organization's exposure to deforestation and conversion risks. This question will benefit disclosers through increased transparency and improved ability to identify risks to their business.
Ambition	The organization discloses on the origins of their sourced volume.
Response options	

1	2	3	4	5
Commodity	Country/area of origin	First level administrative division	Specify the states or equivalent jurisdictions	Volume sourced from country/area of origin (metric tons)
Timber products	Select from: • [List of forest-countries/areas] • Unknown origin	Select from: • States/equivalent jurisdictions • Unknown • Not disclosing	Text field [maximum 2,500 characters]	Numerical field [enter a number from 999,999,999,999 using a maximum of 2 decimal places]
Palm oil				

Cattle products				
Soy				
Rubber				
Cocoa				
Coffee				
Select from: • Timber products • Palm oil • Cattle products • Soy • Rubber • Cocoa • Coffee				

[Fixed row, add row]

6	7	8
Source	List of supplier production and primary processing sites: names and locations (optional)	Please explain
Select all that apply: • Independent smallholders • Company-affiliated smallholders • Single contracted producer • Multiple contracted producers • Trader/broker/commodity market • Contracted suppliers (processors) • Contracted suppliers (manufacturers) • Other, please specify	[Attachment functionality]	Text field [maximum 2,500 characters

Requested content	*General* • For each of your disclosed commodities, provide a breakdown of your sourced volume by country/area and state or equivalent jurisdiction of origin. • If you have any volumes of unknown origin, you will be able to disclose it here. • If your organization both produces and sources commodities, this question only relates to the sourced volumes. For clarity on what is meant by "sourced volume" refer to the "Explanation of terms". *Country/area of origin (column 2)* • For each commodity, provide a breakdown of your organization's sourced volume by country/area of origin. • If your organization's sourced volume originates from more than one country/area, add a row for each country/area. • If your organization does not have information on the country/area from where your commodity originates, select "Unknown origin".

	• If you are reporting on embedded soy, refer to the origin of the soybean production, rather than the origin of the animal that consumed the soy. If you do not know the origin of where the soybean was produced before it became embedded into another product, then select "Unknown origin". *First level administrative division (column 3)* • Select the first level administrative division within the country from which your sourced volume originates. • If your organization has information on the first level administrative division but is unable to disclose this, select "Not disclosing". • If your organization does not know the first level administrative division, select "Unknown". *Specify the states or equivalent jurisdictions (column 4)* • Column appears if you select "States/equivalent jurisdictions" in column "First level administrative division". • Provide details on the states or equivalent jurisdictions within each country from which your sourced volume originates. For instance, this could be a federal state, a department, or a province (e.g. the state of Mato Grosso in Brazil). • If your sourced volumes originate from more than one state (or equivalent jurisdiction) in the same country, list each state or equivalent jurisdiction separated by a semicolon (e.g., Mato Grosso; Amazonas; Acre). *Volume sourced from country/area of origin (metric tons) (column 5)* • State the volume in metric tons that is sourced from the country/area of origin for the specified commodity. • If your organization both produces and sources commodities, this volume should only relate to the sourced volume. • The volume should include all of your "sourced volume" as reported in 8.2. For clarity on what is meant by "sourced volume" refer to the "Explanation of terms". • The volumes disclosed per commodity should sum up to 100% (+/- 5%) of the sourced volume reported in 8.2. *Source (column 6)* • The source refers to the type of supplier you source the commodity from. Select the option that best reflects the source of your commodities. • If you source the commodity from more than one type of supplier, you may select all that apply. For example, a processor may source timber to produce pulp from their own plantations as well as from smallholders. • If none of the available options are suitable, select "Other, please specify" and a text box will appear for you to complete. *List of supplier production and primary processing sites: names and locations (column 7) (optional)* • This request is optional. You may provide a list of your suppliers' production and primary processing sites. Examples of information useful to data users are names and locations including country, region, longitude and latitude (alternatively, geo-referenced maps, addresses generating locations on google maps, or shapefiles). • Palm oil mill lists should use the conventions of the universal mill list. See Universal Mill List: A Standardized Methodology for Creating a Global Database of Palm Oil Mills | World Resources Institute (WRI). *Please explain (column 8)* • For sourced volume of unknown origin, provide an explanation on the strategy adopted to assure this volume is not associated with deforestation or conversion.

	• If you are unable to disclose data for the state or equivalent jurisdiction, provide an explanation as to why this is the case. • Specify which biome or ecoregion the state or equivalent jurisdiction is located in, e.g. Cerrado biome or Amazon biome.

Explanation of terms	• **Company-affiliated smallholder (also referred to as "scheme smallholder", "plasma smallholder" and "out grower"):** small-scale agricultural or forest products producers with a long-term or permanent selling relationship with a given buyer and receive significant levels of inputs, support, and/or requirements or mandates from that buyer (adapted from AFi, 2020).
	• **Disclosure volume:** the volume that your organization includes in its disclosure. Organizations are encouraged to report the "Total commodity volume" as their "Disclosure volume", however certain volumes may be excluded.
	• **Independent smallholders:** small-scale agricultural or forest products producers with enforceable decision-making power on the operation of the land and production practices, in addition to freedom to chose how the land will be utilised (adapted from RSPO, 2019).
	• **Smallholder:** small-scale agricultural or forest products producers that are distinct from larger-scale producers found in similar contexts by virtue of many or all of the following characteristics:
	  ○ high degree of dependence on family labour
	  ○ profits accrue primarily to the farm's or forest's owner(s) and their family
	  ○ the farm or forest provides a primary source of livelihood for the smallholder
	  ○ production units have a relatively small land footprint (relative to the range of production unit sizes for the given commodity and region)
	  ○ household resources are allocated to both food crops and cash crops
	  ○ relatively low use of agricultural inputs and generally low productivity and yields
	  ○ significant economic constraints, such as lack of capital assets and low access to finance
	  ○ significant information constraints, including lack of technical knowledge and low access to market information (AFi, 2024).
	• **Sourced volume:** the proportion of the "Disclosure volume" that is consumed, sourced, purchased and/or used by your organization for processing, trading or used as an input for manufacturing and/or packaging. This includes the commodity volume contained within manufactured goods sold by retailers in addition to the volume of soy embedded in animal products.

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	F only
Questionnaire sector	Question level	All (except FS)

Biofuels

(8.6) Does your organization produce or source palm oil derived biofuel?

Question details

Question dependencies	Only shown to organizations disclosing on palm oil.
Change from last year	No change
Rationale	This question allows data users to understand the relevancy of palm oil derived biofuels to your organization.
Response options	Select one of the following options: • Yes • No

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	F only
Questionnaire sector	Question level	All (except FS)

(8.6.1) Provide details of how your organization produces or sources palm oil derived biofuel.

Question details	
Question dependencies	This question only appears if you select "Yes" in question 8.6.
Change from last year	No change
Rationale	This question provides investors and data users transparency on organization's palm oil derived biofuel in terms of its associated volume and its origin.
Response options	

1	2	3	4	5	6	7	8
Volume type	Palm oil derived biofuel volume	Metric	Country/area of origin	First-level administrative division	% of disclosure volume	Biofuel material is sourced from smallholders	Comment (optional)
Select from: • Produced • Sourced	Numerical field [enter a number from 0-999,999,999,999 using a	Select from: • Metric tons • Liters • Gallons	Select from: • [List of forests-countries/areas]	Select from: • State/equivalent jurisdiction, please specify • Unknown • Not disclosing	Select from: • <1% • 1-5% • 6-10% • 11-20% • 21-30%	Select from: • Yes • No • Unknown • Not disclosing	Text field [maximum 2,500 characters]

	maximum of 2 decimal places]	• Other, please specify	• Unknown origin		• 31-40% • 41-50% • 51-60% • 61-70% • 71-80% • 81-90% • 91-99% • 100% • Unknown • Not applicable		

[Add row]

Requested content	*General* • Provide a breakdown of your total palm oil derived biofuel volume that you produce and/or source by country/area of origin and state/equivalent jurisdiction. • If you have any volumes of unknown origin, you will be able to report it here. *Volume type (column 1)* • Provide your produced and sourced volumes separately by adding a new row. *Palm oil derived biofuel volume (column 2)* • If your organization both produces and sources biofuel derived from palm oil, add a row, and provide the produced and sourced volumes in separate rows. • Note: the sum of the volumes stated in all of the rows should equal your total palm oil derived biofuel volume that you produce and/or source. *Metric (column 3)* • Ensure that you select a metric that is suitable to the forms of biofuel you are disclosing. • If none of the available options are suitable, select "Other, please specify" and a text box will appear for you to complete. *Country/area of origin (column 4)* • For each of your selected volume types in column 1, select the countries/areas of origin of the palm oil used for biofuels. This information refers to the country/area in which the raw material for your biofuels is grown or harvested, and not the location where it is processed or turned into manufactured goods. • Add a row for each country/area your palm oil derived biofuel volume originates from. • Select "Unknown origin" if you do not know the country/area of origin associated with some or all of your total palm oil derived biofuel volume. *First-level administrative division (column 5)* • This column appears if any option other than "Unknown origin" is selected in column 4 "Country/area of origin". • State the first-level administrative division within the country/area selected in column 4 "Country/area of origin" from which your produced or sourced palm oil derived biofuel volume originates. For instance, this could be a federal state, a department, or a province (e.g. the province of Jambi in Indonesia). • If your palm oil derived biofuel volume originates from more than one state (or equivalent jurisdiction) in the same country, add a row for each state.

	• If your organization has no information on the state (or equivalent jurisdiction) where your biofuel derived from palm oil came from, select “Unknown” and provide an explanation in column 8 “Comment (optional)”. • If your organization has the information but is not disclosing, select “Not disclosing” and provide an explanation in column 8 “Comment (optional)”. *% of disclosure volume (column 6)* • Indicate the percentage of the “Disclosure volume” reported in 8.2, that is the corresponding “Palm oil derived biofuel volume” stated in each row. • Percentages smaller than 0.01% must be rounded up to 0.01% (the smaller value may be provided in column 8 “Comment (optional)”). *Biofuel material is sourced from smallholders (column 7)* • This column appears if “Sourced” is selected in column 1 “Volume type”. • Indicate whether the raw material that is used to make the biofuel derived from palm oil used by your organization is sourced from smallholders. *Comment (optional) (column 8)* • If you select “Unknown” or "Not disclosing" in column 5 “State or equivalent jurisdiction”, or “Unknown origin” in column 4 “Country/area of origin”, provide a brief explanation of why this is the case. • If you have had to round the percentage disclosed in column 6 “% of disclosure volume” up to 0.01%, the smaller value may be disclosed here.

Explanation of terms	• Disclosure volume: the volume that your organization includes in its disclosure. Organizations are encouraged to report the “Total commodity volume” as their “Disclosure volume”, however certain volumes may be excluded.
	• Produced volume: the proportion of the "Disclosure volume" that is produced by your organization e.g., commodities grown, reared or harvested on land owned, managed or controlled.
	• Smallholder: small-scale agricultural or forest products producers that are distinct from larger-scale producers found in similar contexts by virtue of many or all of the following characteristics:
	  o high degree of dependence on family labour
	  o profits accrue primarily to the farm’s or forest’s owner(s) and their family
	  o the farm or forest provides a primary source of livelihood for the smallholder
	  o production units have a relatively small land footprint (relative to the range of production unit sizes for the given commodity and region)
	  o household resources are allocated to both food crops and cash crops
	  o relatively low use of agricultural inputs and generally low productivity and yields
	  o significant economic constraints, such as lack of capital assets and low access to finance
	  o significant information constraints, including lack of technical knowledge and low access to market information (AFi, 2024).
	• Sourced volume: the proportion of the "Disclosure volume" that is consumed, sourced, purchased and/or used by your organization for processing, trading or used as an input for manufacturing and/or packaging. This includes the commodity volume contained within manufactured goods sold by retailers in addition to the volume of soy embedded in animal products.

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	F only
Questionnaire sector	Question level	All (except FS)

Targets

(8.7) Did your organization have a no-deforestation or no-conversion target, or any other targets for sustainable production/ sourcing of your disclosed commodities, active in the reporting year?

Question details	
Question dependencies	Your response to this question will determine which subsequent questions are presented. If your response to 8.7 is amended, data in those dependent questions may be erased.
Change from last year	Modified guidance
Rationale	This question establishes whether organizations have targets for eliminating deforestation and conversion of other natural ecosystems in their value chain. Setting specific targets with clear progress indicators enables organizations to effectively implement their commitments, policies, and goals.
Ambition	The organization sets organization-wide timebound and quantifiable targets to eliminate deforestation and conversion of other natural ecosystems.
Response options	

0	1	2	3	4	5	6	7
Commodity	Active no-deforestation or no-conversion target	No-deforestation or no-conversion target coverage	Primary reason for not having an active no-deforestation or no-conversion target in the reporting year	Explain why you did not have an active no-deforestation or no-conversion target in the reporting year	Other active targets related to this commodity, including any which contribute to your no-deforestation or no-conversion target	Primary reason for not having other active targets in the reporting year	Explain why you did not have other active targets in the reporting year
Timber products	Select from: • Yes, we have a no-deforestation target • Yes, we have a no-conversion target • No, but we plan to have a no-deforestation or no-conversion target in the next two years • No, and we do not plan to have a no-deforestation or no-conversion target in the next two years	Select from: • Organization-wide (including suppliers) • Organization-wide (direct operations only) • Business division • Business activity • Country/area/region • Product level • Site/facility • Suppliers • Other, please specify	Select from: • Lack of internal resources, capabilities, or expertise (e.g., due to organization size) • No standardized procedure • Not an immediate strategic priority • Judged to be unimportant or not relevant • Other, please specify	Text field [maximum 2,500 characters]	Select from: • Yes, we have other targets related to this commodity • No, but we plan to have other targets related to this commodity in the next two years • No, and we do not plan to have other targets related to this commodity in the next two years	Select from: • Lack of internal resources, capabilities, or expertise (e.g., due to organization size) • No standardized procedure • Not an immediate strategic priority • Judged to be unimportant or not relevant • Other, please specify	Text field [maximum 2,500 characters]
Palm oil							
Cattle products							
Soy							
Rubber							
Cocoa							

Coffee							

[Fixed row]

Requested content	*Active no-deforestation or no-conversion target (column 1)*
	• If you have set a target for achieving no deforestation or no conversion within the value chain of your disclosed commodity, indicate this here.
	• Select "Yes, we have a no-conversion target" if you have a comprehensive target to achieve no deforestation and no conversion of other natural ecosystems such as savannahs, grasslands, and peatlands. As such, a no-conversion target should also cover no deforestation, and there is no need to report separate targets for no conversion and no deforestation.
	• Select "Yes, we have a no-deforestation target" if you only have a target to achieve no deforestation.
	• If, for example, you have an organization-wide no-deforestation target but have set no-conversion targets within specific countries/areas or biomes, select "Yes, we have a no-deforestation target". You will have the opportunity to provide details of where no-conversion targets apply in 8.7.1.
	
	No-deforestation or no-conversion target coverage (column 2)
	• This column is only presented if either "Yes, we have a no-conversion target" or "Yes, we have a no-deforestation target" is selected in column 1 "Active no-deforestation or no-conversion target".
	• Select "Organization-wide (including suppliers)" or "Organization-wide (direct operations only)" if your target covers all operations within the selected boundary of your reporting boundary that use the relevant commodity, even if the target itself does not extend to all areas of your business.
	• If the target does not apply to the whole organization, select the option that best describes the coverage of the target.
	• If none of the available options describe your target coverage, select "Other, please specify" and a text box will appear for you to complete.
	• For guidance on country/area/regions, refer to the CDP technical note: Countries, Areas and Regions.
	
	Other active targets related to this commodity, including any which contribute to your no-deforestation or no-conversion target (column 5)
	• Select "Yes, we have other targets related to this commodity" if your organization has set any targets other than a no-deforestation or no-conversion target requested in column 1. This includes:
	  ○ Targets that contribute to implementing the no-deforestation or no-conversion targets reported in column 1 (e.g., achieving 100% certification or traceability).
	  ○ Any other targets to achieve more sustainable production or sourcing of your disclosed commodities.
	
	Explain why you did not have an active no-deforestation or no conversion target in the reporting year (column 4) or any other active target in the reporting year (column 7)
	• Column 4 only appears if any "No…" option is selected in column 1 "Active no-deforestation or no-conversion target".
	• Column 7 only appears if any "No…" option is selected in column 5 "Other active targets related to this commodity, including any which contribute to your no-deforestation or no-conversion target".
	• If you select "No, but we plan to…" in either column, specify, whenever possible:
	  ○ the type of target;
	  ○ progress indicators;
	  ○ whether it applies to produced or sourced commodities;
	  ○ the target coverage (e.g., organization-wide, or selected facilities); and
	  ○ the expected date for implementing the target.
	• If you select "No, and we do not plan to…" in either column, provide further information to clarify why you do not have targets and why you do not plan to have them in the next two years.

Explanation of terms	• **Conversion:** loss of a natural ecosystem as a result of its replacement with agriculture or another land use, or due to a profound and sustained change in a natural ecosystem's species composition, structure, or function.
	  o Deforestation is one form of conversion (conversion of natural forests).
	  o Conversion includes severe and sustained degradation or the introduction of management practices that result in a profound and sustained change in the ecosystem's species composition, structure, or function.
	  o Change to natural ecosystems that meets this definition is considered to be conversion regardless of whether or not it is legal (AFi, 2024).
	• **Deforestation:** loss of natural forest as a result of: i) conversion to agriculture or other non-forest land use; ii) conversion to a tree plantation; or iii) severe and sustained degradation.
	  o Severe and sustained degradation (scenario iii in the definition) constitutes deforestation even if the land is not subsequently used for a non-forest land use.
	  o Loss of natural forest that meets this definition is considered to be deforestation regardless of whether or not it is legal.
	  o The definition of deforestation signifies "gross deforestation" of natural forest where "gross" is used in the sense of "total; aggregate; without deduction for reforestation or other offset." (adapted from AFi, 2024).
	• **Direct operations (also referred to as 'own operations'):** all activities and sites (e.g., buildings, farms, mines, retail stores) over which the reporting organization has operational or financial control. This covers any internal value chains between the organization's business units (adapted from TNFD, 2023; SBTN, 2023).
	• **No-conversion (also referred to as: deforestation- and conversion-free):** commodity production, sourcing, or financial investments that do not cause or contribute to the conversion of natural ecosystems.
	  o No-conversion refers to no gross conversion of natural ecosystems, which the Accountability Framework specifies as the appropriate policy and goal on this topic for companies and supply chains.
	  o The terms "no-conversion" and "conversion-free" are used in favor of "zero-conversion" because "zero" can imply an absolutist approach that may be at odds with the need to sometimes accommodate minimal levels of conversion at the site level in the interest of facilitating optimal conservation and production outcomes (see AFi's definition for minimal level [of deforestation or conversion], 2024) (adapted from AFi, 2024).
	• **No-deforestation (also referred to as: deforestation-free):** commodity production, sourcing, or financial investments that do not cause or contribute to deforestation.
	  o No-deforestation refers to no gross deforestation of natural forests, which the Accountability Framework specifies as the appropriate policy and goal on this topic for companies and supply chains.
	  o In the context of the Accountability Framework, deforestation refers to the loss of natural forest (see definition of deforestation).
	  o The terms "no-deforestation" and "deforestation-free" are used in favor of "zero deforestation" because "zero" can imply an absolutist approach that may be at odds with the need sometimes to accommodate minimal levels of conversion at the site level in the interest of facilitating optimal conservation and production outcomes (see AFi's definition for minimal level [of deforestation or conversion], 2024) (adapted from AFi, 2024).
	• **Supplier:** an entity upstream from the reporting organization that provides or sells raw materials, processed materials, finished products or services to the reporting organization (adapted from GHG Protocol, 2013; ESRS, 2023).

	• **Target:** a specific measurable output to be achieved within a specific timeline. Targets often act as steps towards a wider and long-term corporate goal.

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	F only
Questionnaire sector	Question level	All (except FS)

(8.7.1) Provide details on your no-deforestation or no-conversion target that was active during the reporting year.

Question details	
Question dependencies	This question only appears if you select "Yes, we have a no-deforestation target", or "Yes, we have a no-conversion target" in response to column "Active no-deforestation or no-conversion target" of 8.7.
Change from last year	No change
Rationale	This question establishes how ambitious an organization's no-conversion or no-deforestation targets are. Information disclosed about your targets provides data users with a way of tracking progress towards a sustainable value chain. Ambitious targets reflect how urgent issues related to deforestation and conversion of other natural ecosystems are being addressed by organizations.
Ambition	The organization sets timebound and quantifiable commodity specific targets to eliminate deforestation and conversion of other natural ecosystems.
Response options	

1	2	3	4	5	6	7
Commodity	No-deforestation or no-conversion target	Your organization's definition of "no-deforestation" or "no-conversion"	Cutoff date	Geographic scope of cutoff date	Rationale for selecting cutoff date	Target date for achieving no-deforestation or no-conversion
Timber products	Select from: • No-deforestation • No-conversion	Text field [maximum 500 characters]	Select from: • <1987 • 1987-1992 • 1993-1997 • 1998 • 1999 • 2000 • 2001 • 2002 • 2003 • 2004 • 2005 • 2006 • 2007 • 2008 • 2009 • 2010 • 2011 • 2012 • 2013 • 2014 • 2015 • 2016 • 2017 • 2018 • 2019 • 2020 • 2021 • 2022 • 2023 • 2024 • No cutoff date	Select from: • Applied globally • Country/area, please specify • Biome, please specify • Other, please specify	Select from: • Sector-wide agreement/recommendation • Region-wide agreement/recommendation • In line with supplier commitments • Legal requirements • Compliance with initiative, please specify • In line with organizational commitments, because no sector- or region-wide cutoff date is available • In line with organizational commitments, but sector- or region-wide cutoff date is available • Other, please specify	Select from: • <2017 • 2017 • 2018 • 2019 • 2020 • 2021 • 2022 • 2023 • 2024 • 2025 • 2026-2030 • >2030 • No target date
Palm oil						

Cattle products						
Soy						
Rubber						
Cocoa						
Coffee						
Select from: • Timber products • Palm oil • Cattle products • Soy • Rubber • Cocoa • Coffee						

[Fixed row, add row]

Requested content	*General* • This question requests additional information on the no-deforestation or no-conversion target reported in 8.7. • Responses to this question should be consistent with responses provided in 8.7 column 1 "Active no-deforestation or no-conversion target" and column 3 "No-deforestation or no-conversion target coverage". • If there is variability in certain elements of your target (e.g., you enforce different cut off dates for different areas), add multiple rows to reflect this. • Further details on targets can be provided in 8.7.2. *No-deforestation or no-conversion target (column 2)* • Since conversion includes deforestation, if you select "Yes, we have a no-conversion target" for a commodity in column 1 of 8.7, you will only be presented with the option "No-conversion" in this column. • If you select "Yes, we have a no-deforestation target" for a commodity in 8.7, you will be presented with both options "No-deforestation" and "No-conversion". This allows you to report a no-conversion target for a specific biome, or country/area. *Your organization's definition of "no-deforestation" or "no-conversion" (column 3)* • Provide the definition that your organization applies to its no-deforestation or no-conversion targets. • This may be the same as the definitions provided in "Explanation of terms", or it may differ. • Indicate if your definition relates to localized definitions for specific countries, commodities, or other contexts. • If you are defining "No-conversion", indicate the land types covered by your target. • If your definition is not representative of all the land types relevant to your organization, describe your process for prioritizing the land types that are included. • If you have assessed whether your no-deforestation or no-conversion definition is aligned with the definitions provided by any recognized frameworks, initiatives, standards, agreements or legislation (e.g., Accountability Framework), and found that your definition is aligned, indicate this here. • Refer to the AFi's operational guidance on Applying the Definitions Related to Deforestation and Conversion, for further information on applying definitions of 'no-deforestation' and 'no-conversion' in relation to targets. *Cutoff date (column 4)* • Indicate the cutoff date after which deforestation or conversion of other natural ecosystems is not accepted. Please refer to the section "Explanation of terms" for more details. • If your target has multiple cutoff dates, add a row for each cutoff date. • Select "No cutoff date" if none of your targets on no-deforestation or no-conversion specify a cutoff date. • For additional guidance on how organizations can select appropriate cutoff dates refer to the AFi's Operational Guidance on Cutoff Dates. *Geographic scope of cutoff date (column 5)* • This column only appears if any option except "No cutoff date" is selected in column 4 "Cutoff date". • Select "Applied globally" **only** if you apply the same cutoff date regardless of where your activities are located and **do not** apply different cutoff dates for some of the countries/areas you source from.

	• If you apply a cutoff date for specific countries/areas or biomes (e.g., the Amazon biome) select either "Country/area, please specify" or "Biome, please specify". Countries/areas or biomes may be grouped if they share the same cutoff date and target. *Rationale for selecting cutoff date (column 6)* • This column only appears if any option except "No cutoff date" is selected in column 4 "Cutoff date". • Select the option that best describes the primary reason why your organization selected its cutoff date. • Select "In line with organization commitments as no sector- or region-wide cutoff date is available" or "In line with organization commitments but sector- or region-wide cutoff date is available" if the cutoff date was determined internally for this specific target, and not based on widely agreed upon and applied cutoff dates for a particular sector, commodity or region - either because no relevant dates exist or you have chosen not to use them. *Target date for achieving no-deforestation or no-conversion (column 7)* • Select the year your organization specified for realizing its no-deforestation or no-conversion target. • If your organization has multiple target dates, add a row for each target date. • If your organization's target has no established date for achieving no-deforestation or no-conversion, select "No target date".
Explanation of terms	• **Cutoff date:** the date after which deforestation or conversion renders a given area or production unit non-compliant with no-deforestation or no-conversion, commitments, policies, goals, targets, or other obligations (AFi, 2024).

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	F only
Questionnaire sector	Question level	All (except FS)

(8.7.2) Provide details of other targets related to your commodities, including any which contribute to your no-deforestation or no-conversion target, and progress made against them.

Question details	
Question dependencies	This question only appears if you select "Yes, we have other targets related to this commodity" in response to column "Other active targets related to this commodity, including any which contribute to your no-deforestation or no-conversion target" of 8.7.
Change from last year	Modified question
Rationale	This question captures details on targets organizations have in place to implement their overall no-deforestation or no-conversion targets, or to improve the sustainability of commodity production and sourcing. Providing details on metrics and progress against targets helps data users understand whether organizations have relevant targets to address the dependencies, impacts, risks, and opportunities in their value chain.

Ambition	The organization sets timebound and quantifiable commodity specific targets to contribute towards overall no-deforestation or no-conversion targets and/or to improve sustainable commodity production and sourcing.
Response options	

1	2	3	4	5	6
Commodity	Target reference number	Target contributes to no-deforestation or no-conversion target reported in 8.7	Target coverage	Commodity volume covered by target (metric tons)	Category of target & Quantitative metric
Timber products	Select from: • Target 1-25	Select from: • Yes, this target contributes to our no-deforestation target • Yes, this target contributes to our no-conversion target • No, this target is separate from our no-deforestation or no-conversion target	Select from: • Business activity • Business division • Organization-wide (direct operations only) • Organization-wide (including suppliers) • Country/area/region • Product level • Site/facility • Suppliers • Other, please specify	Select from: • Disclosure volume • Total commodity volume • Total commodity volume associated with operations or locations covered by target • Other volume, please specify	Grouped option (single-select group; single-select option) from dropdown list below:
Palm oil					
Cattle products					
Soy					
Rubber					
Cocoa					
Coffee					
Select from: • Timber products • Palm oil • Cattle products					

• Soy • Rubber • Cocoa • Coffee					

7	8	9	10	11	12	13	14
Traceability point	Third-party certification scheme	Date target was set	End date of base year	Base year figure	End date of target	Target year figure	Reporting year figure
Select from: • Production unit • Sourcing area, but not to production unit • Country/area of origin	Grouped option (multi-select group; multi-select option) from dropdown list below:	Date field [enter a date between 01/01/1900-19/11/2025]	Date field [enter a date between 01/01/1900-19/11/2025]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 4 decimal places]	Date field [enter a date between 19/11/2020–31/12/2100]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 4 decimal places]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 4 decimal places]

15	16	17	18	19	20	21
Target status in reporting year	% of target achieved relative to base year [auto-calculated]	Global environmental treaties/ initiatives/ frameworks aligned with or supported by this target	Explain target coverage and identify any exclusions	Plan for achieving target, and progress made to the end of the reporting year	List the actions which contributed most to achieving or maintaining this target	Further details of target

Select from: • New • Underway • Achieved • Achieved and maintained • Expired • Revised • Replaced • Retired	Numerical field [enter a number using a maximum of 4 decimal places]	Select all that apply: • Kunming-Montreal Global Biodiversity Framework • Paris Agreement • Sustainable Development Goals • Planetary Boundaries • None, alignment not assessed • None, no alignment after assessment • Other, please specify	Text field [maximum 2,500 characters]	Text field [maximum 2,500 characters]	Text field [maximum 2,500 characters]	Text field [maximum 2,500 characters]

[Fixed row, add row]

Category of target & Quantitative metric (column 6)	
Traceability • % of volume traceable to traceability point • Other traceability target metric, please specify **Third-party certification** • % of volume third-party certified • Other third-party certification target metric, please specify **Engagement with smallholders** • % of smallholders engaged • Investment in programs to support smallholders • Number of smallholders engaged • Volume sourced from smallholders supported to enter responsible value chains • Other smallholders engagement target metric, please specify **Engagement with Tier 1 suppliers** • % of procurement spend from Tier 1 suppliers compliant with your no-deforestation or no-conversion target	**Performance of owned or managed processing facilities** • % of processing facilities with deforestation/conversion monitoring systems in place • % of processing facilities with DCF/NDPE commitments • % of processing facilities compliant with DCF/NDPE commitments • % of processing facilities with public time-bound action plans in place • Other owned or managed processing facilities performance target metric, please specify **Performance of processing facilities in value chain** • % of processing facilities with public time-bound action plans in place • % of processing facilities in value chain with DCF/NDPE commitments • % of processing facilities in value chain compliant with DCF/NDPE commitments • % of processing facilities in value chain with deforestation or conversion monitoring systems in place • Other processing facilities in value chain performance target metric, please specify **Engagement in landscapes/jurisdictions** • Hectares of land area invested in under jurisdictional/landscape approach • Investment in landscapes and jurisdictions

• % of procurement spend from Tier 1 suppliers with their own commitments across their entire commodity operations • % of Tier 1 suppliers engaged • % of Tier 1 suppliers with no-deforestation or no-conversion target across their entire business • % of Tier 1 suppliers with public time-bound action plans in place • % of volume from Tier 1 suppliers compliant with your no-deforestation or no-conversion target • Other Tier 1 suppliers engagement target metric, please specify Engagement with Tier 2+ suppliers • % of procurement spend from Tier 2+ suppliers compliant with your no deforestation or no-conversion target • % of Tier 2+ suppliers engaged • % of Tier 2+ suppliers with public time-bound action plans in place • % of volume from Tier 2+ suppliers compliant with your no-deforestation or no-conversion target • Other Tier 2+ suppliers engagement target metric, please specify	• Number of landscape/jurisdictional initiatives supported • Other landscapes/jurisdictions engagement target metric, please specify Natural ecosystem restoration and long-term protection • % decrease in absolute agricultural land footprint from direct operations • % decrease in agricultural land footprint intensity from direct operations • Hectares afforested • Hectares reforested • Hectares under protection • Hectares under restoration • Investment in restoration and conservation projects • Number of carbon credits originated (metric tons CO2e) • Total number of restoration and/or conservation projects • Other natural ecosystem restoration and long-term protection target metric, please specify Resource use and efficiency • % of commodity volume discarded as waste • % decrease in average weight of packaging per product unit (grams) • % of paper and packaging products using alternative fibers that consider full life cycle, biodiversity, and food security impacts • % of recycled content used in paper and packaging products • % of revenue from beef replaced with alternative sources (e.g. alternative protein) [Cattle products only] • % decrease in material inputs for paper and packaging products (metric tons) • Other resource use and efficiency target metric, please specify Other target category, please specify • Other target metric, please specify

Third-party certification scheme (column 8)	
Forest management unit/Producer certification • Biosuisse organic [Palm oil, Cattle products, Soy, Coffee, Cocoa] • Donau Soja [Soy] • Europe Soja [Soy] • FSC Controlled Wood certification [Timber, Rubber] • FSC Forest Management certification [Timber products, Rubber] • ISCC CORSIA • ISCC EU [Palm oil, Cattle products, Soy, Timber products, Coffee, Cocoa]	Chain-of-custody certification • Donau Soja – Segregated [Soy] • Europe Soja – Segregated [Soy] • FSC Chain-of-Custody certification (any type) [Timber products, Rubber] • FSC Recycled certification [Timber products] • ISCC CORSIA – Identity preserved • ISCC CORSIA - Mass Balance • ISCC CORSIA – Segregated

• ISCC Japan FIT [Palm oil] • ISCC PLUS • Naturland [Cattle products, Soy, Coffee, Cocoa] • PEFC Sustainable Forest Management certification [Timber products, Rubber] • Preferred by Nature Sustainability Framework • ProTerra certification [Soy, Coffee, Cocoa, Cattle products, Palm oil] • RA Sustainable Agriculture standard: Farm certificate [Coffee, Cocoa] • RSB Global Advanced Products • RSB Global Fuels • RSB ICAO CORSIA • RSB Japan FIT Biomass [Palm oil] • RSPO producer/grower certification [Palm oil] • RTRS standard for Responsible Soy Production [Soy] • SFI Forest Management standard [Timber products] • Soil Association Organic Farming & Growing (GB and Northern Ireland) [Cattle products, Soy] • SURE [Timber products, Palm oil, Soy] • Sustainable Biomass Program [Timber products] • Other forest management/producer certification, please specify	• ISCC EU – Identity preserved [Palm oil, Cattle products, Soy, Timber products, Coffee, Cocoa] • ISCC EU - Mass Balance [Palm oil, Cattle products, Soy, Timber products, Coffee, Cocoa] • ISCC EU – Segregated [Palm oil, Cattle products, Soy, Timber products, Coffee, Cocoa] • ISCC Japan FIT – Identity preserved [Palm oil] • ISCC Japan FIT – Segregated [Palm oil] • ISCC PLUS - Controlled blending • ISCC PLUS – Identity preserved • ISCC PLUS - Mass Balance • ISCC PLUS – Segregated • PEFC Chain-of-Custody (any type) [Timber products, Rubber] • PEFC Recycled certification [Timber products, Rubber] • Preferred by Nature Sustainability Framework Chain-of-Custody – Mass Balance • Preferred by Nature Sustainability Framework Chain-of-Custody – Segregated • ProTerra certification – Identity preserved [Soy, Coffee, Cocoa, Cattle products, Palm oil] • ProTerra certification – Mass balance [Soy, Coffee, Cocoa, Cattle products, Palm oil] • ProTerra certification – Segregated [Soy, Coffee, Cocoa, Cattle products, Palm oil] • RA Sustainable Agriculture standard: Supply chain certificate – Identity preserved [Coffee, Cocoa] • RA Sustainable Agriculture standard: Supply chain certificate – Mass balance [Coffee, Cocoa] • RA Sustainable Agriculture standard: Supply chain certificate – Segregated [Coffee, Cocoa] • RSB EU RED Fuel - Mass balance • RSB Global Advanced Products - Controlled Blending • RSB Global Advanced Products – Identity preserved • RSB Global Advanced Products - Mass Balance • RSB Global Advanced Products – Segregated • RSB Global Fuels - Controlled Blending • RSB Global Fuels – Identity preserved • RSB Global Fuels - Mass Balance • RSB Global Fuels – Segregated • RSB ICAO CORSIA – Identity preserved • RSB ICAO CORSIA - Mass Balance • RSB ICAO CORSIA – Segregated • RSB Japan FIT Biomass – Identity Preserved [Palm oil] • RSB Japan FIT Biomass – Segregated [Palm oil] • RSPO supply chain certification – Identity Preserved [Palm oil] • RSPO supply chain certification - Mass Balance [Palm oil] • RSPO supply chain certification – Segregated [Palm oil] • RTRS chain-of custody standard – Mass balance [Soy] • RTRS chain-of custody standard – Segregated [Soy]

	• SFI Chain-of-Custody – Percentage [Timber products] • SFI Chain-of-Custody – Physical separation [Timber products] • SURE – Mass balance [Timber products, Palm oil, Soy] • Sustainable Biomass Program Chain-of-Custody – Separation method [Timber products] • Other chain-of-custody certification, please specify

Requested content	*General* • This question requests information about your timebound and quantifiable targets that were underway, achieved, expired, replaced, or retired during the reporting year. • Targets reported here may contribute to implementing the no-deforestation or no-conversion targets reported in 8.7 (e.g., achieving 100% certification or traceability). • If you did not report a no-deforestation or no-conversion target, you may disclose any other targets to achieve more sustainable production or sourcing of your disclosed commodities. • If you failed to meet a target in the reporting year, report this, and do not report the same target with a new date. • To add targets, use the "Add Row" button. You may report up to 25 different targets. • Your base year figure, reporting year figure, and target year figures may be numeric values or percentages. Ensure the numeric type for these figures is consistent throughout each target. For example, if you are using a percentage for the column 11 "Base year figure" you should also provide a percentage in the column 13 "Target year figure" and column 14 "Reporting year figure". • If you choose to report on your base, target and reporting year figures using a percentage, the percentage for each should be equal to the amount of the selected metric during the base/target/reporting year divided by the total amount of that specific metric. For example, if your organization has a total of 50 direct suppliers and engaged with 20 of them during the base year, then your base year figure should be 40%. Similarly, if your organization engaged with 30 direct suppliers during the reporting year, then your reporting year figure should be 60%. *Target reference number (column 2)* • Select a "Target reference number" from the drop-down list to allocate a unique identifier to your target. This will allow you to track and report progress for this target in future disclosures to CDP until the target is retired. The target reference number is not specific to your organization. • When providing information from previously disclosed targets, be sure to use the same reference number as in previous years. Targets should keep their reference number in subsequent years. A target reference number may only apply to one single row. *Target contributes to no-deforestation or no-conversion target reported in 8.7 (column 3)* • This column only appears if you have selected "Yes, we have a no-deforestation target" or "Yes, we have a no-conversion target" in response to column 1 "Active no-deforestation or no-conversion target" in question 8.7. • If the target you are disclosing on is in place to help your organization achieve its no-deforestation or no-conversion target, indicate this here. For example, a target to improve the traceability of a commodity within its supply chain could be in place to provide insight into where conversion may be occurring, which can help to enforce preventative measures. • If the target you are disclosing on is not in place to help your organization achieve its no-deforestation or no-conversion target, indicate this here. For example, a target relating to hectares of land area invested in under jurisdictional/landscape approach may refer solely to land area that does not fall within commodity supply chains, and so would have no influence on achieving no deforestation or no conversion within them. *Target coverage (column 4)*

	• Select “Organization-wide (direct operations only)”, if a target applies to your entire reporting boundary, but is limited to your direct operations. Note that “Organization-wide” refers collectively to all the companies, businesses, organizations, other entities or groups that fall within your definition of the reporting boundary.
	• If a target applies to both your direct operations and upstream value chain, select “Organization-wide (including suppliers)".
	• If the target does not apply to the whole organization, select the option that best describes the coverage of the target.
	  o Select “Product level” if your target applies to specific products produced using the disclosed commodity. For example, if you use cattle products for multiple products, but are disclosing a target to achieve 100% third-party certification for car interior specifically.
	• If none of the available options describe your target coverage, select “Other, please specify” and a text box will appear for you to complete.
	
	Commodity volume covered by target (metric tons) (column 5)
	• Select “Disclosure volume” if you selected either “Organization-wide” option in response to column 4 “Target coverage”, and the target covers your disclosure volume disclosed in column 1 “Disclosure volume (metric tons)” of 8.2.
	• Select “Total commodity volume” if you selected either “Organization-wide” option in response to column 4 “Target coverage”, and the target covers your entire commodity volume disclosed in column 5 “Total commodity volume (metric tons)” of 1.22.
	• Select “Total commodity volume associated with operations or locations covered by target” if you selected any option except either “Organization-wide” option in response to column 4 “Target coverage”, and the target covers the entire volume associated with your selected target coverage.
	• If none of the available options reflect the commodity volume covered by the target, select “Other volume, please specify” and disclose the commodity volume the target applies to in metric tons.
	
	Category of target & quantitative metric (column 6)
	• Note that some target categories listed in this column correspond to questions you will find in different sections of the Environmental Performance - Forests module (Module 8). For greater clarity on terminology and different actions to achieve specific targets, refer to the guidance to these individual questions.
	• If your target is related to “Traceability”, provide further details on the level of traceability across your value chain in column 7 “Traceability point”.
	• If your target is linked to “Third-party certification”, provide further details on which schemes are accepted in column 8 “Third-party certification scheme”.
	• If disclosing on a “% of volume” metric, the percentage should be of the volume figure indicated in column 5 “Commodity volume covered by target (metric tons)”.
	• If disclosing on a metric that is framed as a percentage reduction, you will need to reframe the metric in columns 11 “Base year figure”, 13 “Target year figure” and 14 “Reporting year figure” so that is presented as a percentage increase. This applies to the following metrics:
	  o % decrease in absolute agricultural land footprint from direct operations
	  o % decrease in agricultural land footprint intensity from direct operations
	  o % of commodity volume discarded as waste
	  o % decrease in average weight of packaging per product unit (grams)
	  o % decrease in material inputs for paper and packaging products (%)

- For example, when disclosing using the metric "% of commodity volume discarded as waste" – if 40% of a commodity volume is being discarded as waste, and the target is to bring this down to 0%, this would be presented as 60% of the commodity volume is currently not discarded as waste in column 11, and the target would be to achieve 100% not discarded as waste in column 13.

Third-party certification scheme (column 8)

- This column only appears if you selected "Third-party certification" in response to column 6 "Category of target".
- If you have a target that involves more than one certification scheme per commodity, select all that apply.
- If none of the available options describe the scheme adopted by your organization, or if you would like to add a scheme that is not on the list, select "Other, please specify" and a text box will appear for you to complete.

Date target was set (column 9)

- Enter the date in which your organization set the target.
- This must be either before or during the reporting year but cannot be after the reporting year or after the end date of target year.
- If you have a year-on-year rolling target or a maintenance target, enter the year you first set the target. This can be before the base year.
- If you set the target based on financial years, enter the year that applies to the end of your financial year.
- If you do not know the exact date on which your company set the target, enter the end of the year that the target was set.

End date of base year (column 10)

- The base year is the year against which you are comparing your target. For example, if the target is to increase tier 1 supplier engagement by 20% based on the percentage of suppliers engaged in 2020, the end date of the base year is 31st December 2020.
- The base year cannot be after your reporting year.
- If you have a year-on-year rolling target or a maintenance target, the base year will be the previous reporting year.
- If you set the target based on financial years, enter the year that applies to the end of your financial year.
- If you have a target based on an average over a period of time (e.g., 5-year average), enter the year that applies to the end of the average period.

Base year figure (column 11)

- Provide the base year figure for your target. This is the figure against which progress is measured. It may be an absolute value or a percentage value.
- This figure will be used to auto-calculate the "% of target achieved relative to base year" in column 16.

End date of target (column 12)

- This date represents when you expect to achieve your target.

	• Enter the date year that the target ends. For example, if the target is to increase tier 1 supplier engagement by 20% by the end of 2025, the end date of the target is 31st December 2025. • If you have a year-on-year rolling target or maintenance target, the target year will be the reporting year. • If you have a target based on financial years, enter the end date of the year that applies to the end of your financial year. • You should not report any target that was completed before the start of the reporting year. *Target year figure (column 13)* • Enter the figure that you are aiming to achieve in the target year. This may be a numeric value or a percentage. • This should not represent the metric's percent increase, but the targeted figure for the metric in the unit used to monitor it. • If you are disclosing on a maintenance target, this should be the same as your base year figure. • This figure will be used to auto-calculate the "% of target achieved relative to base year" in column 16. *Reporting year figure (column 14)* • Enter the figure achieved in the reporting year. This may be a numeric value or a percentage. • Ensure the figure reported is consistent with your response to column 5 "Commodity volume covered by target (metric tons)". • This figure will be used to auto-calculate the "% of target achieved relative to base year" in column 16. *Target status in reporting year (column 15)* • New - Select this option for targets that have been set in the reporting year and are still in progress. • Underway - Select this option for targets that were set before the reporting year, with an end date in the future, that have not been achieved and continue to be pursued. • Achieved - Select this option for targets that are in place to achieve a certain level of performance (e.g., to achieve 100% compliance with a commitment to no conversion for the volume sourced from direct suppliers) and have been achieved or exceeded in the reporting year. • Achieved and maintained – Select this option for targets that are in place to maintain a certain level of performance (e.g., to maintain 100% compliance with a commitment to no conversion for the volume sourced from Tier 1 suppliers) and this has been achieved in the reporting year. • Expired - Select this option for targets with an end date within the reporting year, that have not been achieved or maintained and have therefore expired in the reporting year. • Revised - Select this option for targets that were set before the reporting year but a revision has been made to any of the elements in columns 4 to 14 in the reporting year, for example due to a recalculation of the base year figure or a change to the end date of the target.

- Replaced - Select this option for previously reported targets that have been replaced with another target in the reporting year, for example where a facility target has been incorporated into an organization-wide target.
- Retired - Select this option for targets with an end date in the future, that have not been achieved, but will no longer be pursued.

% of target achieved relative to base year [auto-calculated] (column 16)

- This column only appears if you have selected any option except "Achieved and maintained" in response to column 15 "Target status in reporting year".
- This column will be auto-calculated.
- The % of target achieved relative to the base year will be calculated using the base year figure (column 11), the target year figure (column 13) and the reporting year figure (column 14). Ensure that you have entered data into these columns.
    - $\frac{\text{Reporting year figure (column 14)} - \text{Base year figure (column 11)}}{\text{Target year figure (column 13)} - \text{Base year figure (column 11)}} \times 100$
- For example, if you are disclosing on soy and you selected "Percentage of volume third-party certified" as your metric, and your base year figure is 65%, your reporting year figure is 90% and your target year figure is 100% this column will display 71%.
- Negative values indicate a setback in your target progress relative to the base year.
- Values greater than 100 indicate that you have exceeded your target.

Global environmental treaties/initiatives/frameworks aligned with or supported by this target (column 17)

- Select any of the global environmental treaties/initiatives/frameworks for which you have assessed that achieving the target you are disclosing will contribute to your organization aligning with or supporting the goals of them.
- If you have assessed this but found no alignment, select "None, no alignment after assessment".
- If you have not assessed this, select "None, alignment not assessed".
- If you have assessed alignment with any other global environmental treaties/initiatives/frameworks, select "Other, please specify" and provide a label to indicate which global environmental treaties/initiatives/frameworks are aligned.

Explain target coverage and identify any exclusions (column 18)

- If the target is not organization-wide (i.e., it does not apply to the whole organization in line with your definition of the reporting boundary), provide further details of your target coverage in this column. E.g. if you have selected "Country/area/region" in column 4, please specify which countries/areas/regions your target covers.
- If you selected "Other volume, please specify" in column 5 "Commodity volume covered by target (metric tons)", indicate if you have excluded any relevant volumes from your target.
    - State the reason for omitting these volumes and outline any steps you are taking to enable target-setting for relevant volumes.

Plan for achieving target, and progress made to the end of the reporting year (column 19)

- This column only appears if you select "Underway", "Revised", or "New" in column 15 "Target status in reporting year".
- If you are not on track to achieve the target, explain how you plan to get back on track.
- If possible, specify your anticipated and/or observed progress curve in this column, i.e.:
    - Linear – the rate of progress towards the target is anticipated and/or observed to be steady over time

	○ Logarithmic – the rate of progress towards the target is anticipated and/or observed to be faster at the start ○ Exponential – the rate of progress towards the target is anticipated and/or observed to be faster at the end ○ Variable – the rate of progress towards the target is anticipated and/or observed to change from year to year *List the actions which contributed most to achieving or maintaining this target (column 20)* • This column is only presented if "Achieved" is selected in column 15 "Target status in reporting year" OR "Achieved and maintained" is selected in column 15 "Target status in reporting year" AND column 11 "Base year figure" is equal to column 14 "Reporting year figure". • If you have achieved your target in this reporting year, indicate the key actions your organization took to achieve the target. • If your target was to maintain a certain level of performance in the reporting year, and your organization was successful in doing so, indicate the key actions taken to maintain the target. *Further details of target (column 21)* • Use this column to provide any further details or context that may be relevant for understanding this target. • If you are disclosing a maintenance target and you have not been able to maintain your reported base year figure in the reporting year, explain why this was the case. • You can use this column to identify whether you have a financial year or average year-based target. • If your target was originally in a different format, you may wish to give the original target before it was converted into the format required for the purposes of this table. • If your target is part of a wider goal, a regulatory requirement, or a longer-term target, you can also explain this here. • If relevant, explain how this target intends to help your organization manage its forests-related dependencies, impacts, risks and/or opportunities. • Provide details of the methodology used to set the target and baseline, including whether you have used any external standards when setting the target and whether these use a science-based approach.
Explanation of terms	• **Afforestation:** establishment of forest through planting and/or deliberate seeding on land that, until then, was not classified as forest, which implies a transformation of land use from non-forest to forest (FAO, 2015). • **Certification:** the action or process of providing a product with an official document attesting to a status or level of achievement against a certain standard. • **Deforestation-free (also referred to as "no-deforestation"):** commodity production, sourcing, or financial investments that do not cause or contribute to deforestation. ○ Deforestation-free refers to no gross deforestation of natural forests, which the Accountability Framework specifies as the appropriate policy and goal on this topic for companies and supply chains. ○ In the context of the Accountability Framework, deforestation refers to the loss of natural forest (see definition of deforestation). ○ The terms "no-deforestation" and "deforestation-free" are used in favor of "zero deforestation" because "zero" can imply an absolutist approach that may be at odds with the need sometimes to accommodate minimal levels of conversion at

	the site level in the interest of facilitating optimal conservation and production outcomes (see AFi's definition for minimal level [of deforestation or conversion], 2024) (adapted from AFi, 2024). • **Deforestation- and conversion-free (also referred to as "no-conversion"):** commodity production, sourcing, or financial investments that do not cause or contribute to deforestation and the conversion of natural ecosystems. o Conversion-free refers to no gross conversion of natural ecosystems, which the Accountability Framework specifies as the appropriate policy and goal on this topic for companies and supply chains. o Deforestation-free refers to no gross deforestation of natural forests, which the Accountability Framework specifies as the appropriate policy and goal on this topic for companies and supply chains. o In the context of the Accountability Framework, deforestation refers to the loss of natural forest (see definition of deforestation). o The terms "no-conversion", and "deforestation- and conversion-free" are used in favor of "zero-conversion" because "zero" can imply an absolutist approach that may be at odds with the need to sometimes accommodate minimal levels of conversion at the site level in the interest of facilitating optimal conservation and production outcomes (see AFi's definition for minimal level [of deforestation or conversion], 2024) (adapted from AFi, 2024). • **Landscape and jurisdictional approach:** a muti-stakeholder collaborative strategy to advance shared sustainability goals and build resilience at landscape scale. A jurisdictional approach is a landscape approach defined by administrative boundaries and with high level of government involvement. • **Landscape and jurisdictional initiatives:** the on-the-ground collaborative program to set common goals, take collective action while reconciling different interest, and monitor progress towards improving social, environmental, and economic outcomes at landscape/jurisdictional scale. • **Reforestation:** re-establishment of forest through planting and/or deliberate seeding on land classified as forest (FAO, 2015). • **Restoration:** the process of assisting the recovery of an ecosystem, and its associated conservation values, that has been degraded, damaged, or destroyed (adapted from SER, 2004). • **Smallholder:** small-scale agricultural or forest products producers that are distinct from larger-scale producers found in similar contexts by virtue of many or all of the following characteristics: o high degree of dependence on family labor. o profits accrue primarily to the farm/forest owner and their family. o the farm/forest provides a primary source of income livelihood for the smallholder. o production units have a relatively small land footprint (relative to the range of production unit sizes for the given commodity and region). o household resources are allocated to both food crops and cash crops. o relatively low use of agricultural inputs and generally low productivity and yields. o significant economic constraints, such as lack of capital assets and low access to finance. o significant information constraints, including lack of technical knowledge and low access to market information (adapted from AFi, 2024). • **Third-party certification:** when a certification process is carried out by an independent organization. • **Tier 1 supplier (also referred to as 'direct supplier'):** a supplier that provides or sells products directly to the reporting organization (GHG Protocol, 2013).

	• **Tier 2, 3, or 4+ supplier:** a supplier that provides or sells products to the suppliers of the reporting organization (GHG Protocol, 2013). • **Traceability:** the ability to follow a product or its components through stages of the upstream value chain (e.g., production, processing, manufacturing, and distribution) (adapted from AFi, 2024). • **Year-on-year rolling target:** targets with a set goal to achieve on a yearly basis. An example of this would be a target to replace revenue from beef with alternative sources by 2% each year.

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	F only
Questionnaire sector	Question level	All (except FS)

Traceability

(8.8) Indicate if your organization has a traceability system to determine the origins of your sourced volumes and provide details of the methods and tools used.

Question details	
Question dependencies	This question only appears if you select "Sourced" for any row in column "Volume type" of 8.2.
Change from last year	No change
Rationale	Organizations should know or control the origins of their sourced commodities to eliminate deforestation and conversion of other natural ecosystems in their value chain. Robust traceability systems allow organizations to ascertain that the production and processing units of commodity origins are free from deforestation and conversion. This information helps investors and other data users assess whether organizations have the necessary traceability systems to determine the compliance of sourced volumes with their no-deforestation and no-conversion policies, targets, and goals, and the methodologies and tools involved.
Ambition	Organizations have robust traceability systems in place to ensure the origins of the sourced volumes across their value chain are known or controlled to a sufficient extent to determine the deforestation- and conversion-free status of production and processing units.
Response options	

0	1	2	3	4	5
Commodity	Traceability system	Methods/tools used in traceability system	Description of methods/tools used in traceability system	Primary reason your organization does not have a traceability system	Explain why your organization does not have a traceability system

Timber products	Select from: • Yes • No, but we plan to establish one within the next two years • No, and we do not plan to establish one within the next two years	Select all that apply: • Chain-of-custody certification • Value chain mapping • Supplier engagement/communication • Internal traceability system • Landscape and jurisdictional approaches • Other, please specify	Text field [maximum 2,500 characters]	Select from: • Lack of internal resources, capabilities, or expertise (e.g., due to organization size) • No standardized procedure • Not an immediate strategic priority • Judged to be unimportant or not relevant • Other, please specify	Text field [maximum 2,500 characters]
Palm oil					
Cattle products					
Soy					
Rubber					
Cocoa					
Coffee					

[Fixed row]

Requested content	*General*
	• This question gathers information on the traceability systems your organization uses to know or control the origins of its sourced volumes.
	• If you use your suppliers' traceability systems, you may select "Yes" in response to column 1 "Traceability system" and provide details on these systems.
	• Depending on your position in the value chain, the approach to tracing your sourced volumes may vary i.e.,
	  o Primary processors and first intermediary traders: should know the origin of raw materials to the level of the production unit.
	  o Buyers downstream of the first intermediary (e.g., manufacturers and retailers) should trace supplies upstream until they can ascertain compliance status at the supply base level, through evidence from suppliers.
	• Buyers at any stage of the value chain should use one or more of the following methods to determine the deforestation- and conversion-free status of the production and processing units of origin:
	  o trace materials back to the production or processing units of origin.
	  o trace materials back to an intermediate supplier that itself has effective control mechanisms in place to ensure that its supplies are traced to the production or processing units of origin and can provide sufficient evidence of this to the buyer.
	  o utilize credible assurance systems (e.g., credible certification systems) capable of linking raw material supplies with production units having specific compliance or performance attributes.

	○ trace materials to jurisdictions or landscapes where it has been demonstrated that performance related to specific social or environmental issues is adequate to fulfil the buyer's commitments on the corresponding issues. *Traceability system (column 1)* • Select "Yes" if your organization has a system in place to determine the origins of its sourced volumes. Systems can include: ○ business-to-business disclosure of traceability information from suppliers ○ internal systems ○ third-party certification ○ use of open data platforms, e.g., TRASE, to link purchases to production regions for different commodities *Description of methods/tools used in traceability system (column 3)* • This column only appears if "Yes" is selected in column 1 "Traceability system". • Provide further details on the methods/tools you selected in column 2 "Methods/tools used in traceability system". For example, if you selected "Internal traceability system", provide details on the type of systems used. • You may provide details on how the methods/tools differ based on the form of commodities that you source or use. *Explain why your organization does not have a traceability system (column 5)* • This column only appears if you select either "No…" option in column 1 "Traceability system". • Briefly describe the primary reason selected in column 4 "Primary reason your organization does not have a traceability system" and explain any plans to address this in the future.
Explanation of terms	• Sourced volume: the proportion of the "Disclosure volume" that is consumed, sourced, purchased and/or used by your organization for processing, trading or used as an input for manufacturing and/or packaging. This includes the commodity volume contained within manufactured goods sold by retailers in addition to the volume of soy embedded in animal products. • Traceability: the ability to follow a product or its components through stages of the upstream value chain (e.g., production, processing, manufacturing, and distribution) (adapted from AFi, 2024). • Traceability system: a system that records and follows the trail of products and/or raw materials along the value chain as they move from suppliers and are processed and ultimately distributed as end products. Systems used to ensure traceability can be digital/electronic or manual/paper based (ISEAL, 2016).

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	F only
Questionnaire sector	Question level	All except FS

(8.8.1) Provide details of the point to which your organization can trace its sourced volumes.

Question details	
Question dependencies	This question only appears if you select "Yes" in response to column "Traceability system" in 8.8.
Change from last year	Additional guidance
Rationale	Organizations must understand and disclose the traceability levels of their sourced volumes to demonstrate their ability to assess compliance with no-deforestation and no-conversion policies, targets, and goals. This question helps investors and other data users understand the extent to which organizations know the origin of their commodities, and therefore their ability to determine deforestation- and conversion-free (DCF) status and identify their dependencies, impacts, risks, and opportunities.
Ambition	Organizations trace their sourced volumes back to a point from which they can confirm that no deforestation and no conversion of other natural ecosystems occurred during production, after a designated cutoff date.
Response options	

0	1	2	3	4	5	6
Commodity	% of sourced volume traceable to production unit	% of sourced volume traceable to sourcing area and not to production unit	% sourced volume traceable to country/area of origin and not to sourcing area or production unit	% of sourced volume traceable to other point (i.e., processing facility/first importer) not in the country/area of origin	% of sourced volume from unknown origin	% of sourced volume reported [auto calculated]
Timber products	Numerical field [enter a number from 0-100 using a maximum of 2 decimal places]	Numerical field [enter a number from 0-100 using a maximum of 2 decimal places]	Numerical field [enter a number from 0-100 using a maximum of 2 decimal places]	Numerical field [enter a number from 0-100 using a maximum of 2 decimal places]	Numerical field [enter a number from 0-100 using a maximum of 2 decimal places]	[Auto calculated]
Palm oil						
Cattle products						
Soy						
Rubber						
Cocoa						
Coffee						

[Fixed row]

Requested content	*General* • This question requests a percentage breakdown of your sourced volume by the level of traceability, and the percentage from an unknown origin. The percentages reported across

	columns 1 "% […] traceable to production unit" to 5 "% […] from unknown origin" should account for 100% of the sourced volume you reported in 8.2, for each commodity. • If you have included embedded soy in your sourced volume, as reported in 8.2 and 8.2.1, you should include your embedded soy volume in your response to this question. • Note: when disclosing the traceability of embedded soy, report the level of traceability back to the soy production origin. If you can only trace to the origin of the animal that was fed the soy or to the soy feed supplier origin, report this in column "% of sourced volume traceable to other point…". If you have not traced your embedded soy at all, disclose this in column "% of sourced volume from unknown origin". *% of sourced volume traceable to production unit (column 1)* • If you have traced your sourced volumes to the specific production unit of origin (e.g. farm, breeding farm, plantation, ranch, or forest management unit), report the related percentage here. *% of sourced volume traceable to sourcing area and not to production unit (column 2)* • If you have traced your sourced volumes to an area or region where the material was produced or extracted (e.g., a radius or supply shed around a mill, processing facility or a first point of collection), but the specific production unit of origin is not known, report the related percentage here. *% of sourced volume traceable to country/area of origin and not to sourcing area or production unit (column 3)* • If you have not traced your sourced volume to the production unit or sourcing area where the material was produced and have only traced to the level of the country/area of origin, report the related percentage here. For further guidance on country/area lists, refer to the CDP technical note: Countries, Areas and Regions. *% of sourced volume traceable to other point (i.e., processing facility/first importer) not in the country/area of origin (column 4)* • If you can trace the commodity to a processing or storage facility/first importer in a different country to the country/area of origin, report the related percentage here. *% of sourced volume reported [auto calculated] (column 6)* • This column will be auto-calculated. The percentage of sourced volume reported will be calculated as the sum of column 1 "% […] traceable to production unit", column 2 "% […] traceable to sourcing area and not to production unit, column 3 "% […] traceable to country/area of origin and not to sourcing area or production unit", column 4 "% […] traceable to other point (i.e., processing facility/first importer) not in the country/area of origin" and column 5 "% […] from unknown origin". Ensure that you have entered data into all these columns. If none of your volumes are traceable to a particular point, enter 0 (zero). These columns should be completed for all commodity rows. • Please ensure that this column adds up to 100%.
Explanation of terms	• Production unit: a plantation, farm, ranch, or forest management unit. This includes all plots used for agriculture or forestry that are under one management, located in the same general area, and share the same means of production. It also includes natural ecosystems, infrastructure, and other land within or associated with the plantation, farm, ranch, or forest management unit.

	○ A production unit can be a contiguous land area (regardless of any internal subdivisions) or a group of plots interspersed with other land units the same area or landscape and under the same management (AFi, 2024). • Sourcing area: an area or region from which materials in a supply chain originate. ○ Sourcing areas could include a sourcing radius or a supply-shed around a first point of collection or processing facility (e.g., a radius from a palm oil mill); a defined production landscape set of production units supplying a particular aggregator or buyer (e.g. the area covered by a smallholder cooperative); or a landscape or subnational jurisdiction (e.g. municipality) from which materials are sourced (AFi, 2024).
Example response	Example of an organization that has: • 50% of their palm oil traceable to the plantation where it was produced, in Argentina (i.e. production unit). • 20% traceable to a processing facility close to the plantation where it was produced, in Argentina (i.e. sourcing area). • 10% only traceable to Argentina, but not to a specific processing facility or plantation (i.e. country/area of origin). • 10% traceable to a first importer in Paraguay, not to the country/area of origin that the palm oil was produced in (i.e. traceable to other point). • 10% from an origin that is unknown (i.e. unknown origin).

0	1	2	3	4	5	6
Commodity	% of sourced volume traceable to production unit	% of sourced volume traceable to sourcing area and not to production unit	% sourced volume traceable to country/area of origin and not to sourcing area or production unit	% of sourced volume traceable to other point (i.e., processing facility/first importer) not in the country/area of origin	% of sourced volume from unknown origin	% of sourced volume reported [auto calculated]
Palm oil	50	20	10	10	10	100

Additional information	Refer to the table below for additional information on how the traceability points in the questionnaire relate to specific types of locations or facilities.

CDP traceability points	Examples of locations and facilities
Production unit	• Forest management unit • Tree plantation • Plantation • Farm • Breeding farm If it is the same as the breeding farm: • Rearing farm

	• Fattening farm If it **is** located within the commodity production unit: • Mill • Crushing facility • Refinery • Tannery • Slaughterhouse
Sourcing area	• State or equivalent • Municipality or equivalent If it **is not** the same as the breeding farm but is in the region where the breeding farm is, i.e., not a farm in another country. • Rearing farm • Fattening farm If it is **not** located within the commodity production unit but is in the region where the commodity was produced/extracted, i.e., not in another country. • Mill • Crushing facility • Refinery • Tannery • Slaughterhouse
Country/area of origin	• Country
Other point (i.e., processing facility/first importer) not in the country/area of origin	• First importer If it **is** in a different country than the production unit or sourcing area: • Mill • Crushing facility • Refinery • Tannery • Slaughterhouse • Rearing farm • Fattening farm
Unknown origin	· Not been traced

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	F only
Questionnaire sector	Question level	All except FS

Deforestation- and- conversion free (DCF) status metrics and methods to determine DCF

Section Overview	This section gathers information on the proportion of volumes in an organization's direct operations and upstream value chain that are assessed and determined to be deforestation-free (DF) or deforestation- and conversion-free (DCF). The DF or DCF designation signifies that the production and sourcing of commodity volumes did not cause or contribute to deforestation and conversion since a specified cutoff date. Responses to this section should align with your organization's commitments/ targets on no deforestation and no conversion disclosed in 8.7.1. This section will request further information on the methods used to determine the DF/DCF status of disclosure volume. The DF/DCF status may be assessed via any of these three methods: o Certification through schemes providing full DF/DCF assurance o Production unit level monitoring o Sourcing area level monitoring

(8.9) Provide details of your organization's assessment of the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of its disclosed commodities.

Question details	
Change from last year	Additional guidance
Rationale	Organizations should disclose the proportion of volumes in their direct operations and upstream value chain assessed and determined to be DF or DCF. The DF designation signifies that the production and sourcing of commodity volumes did not cause or contribute to deforestation since a specified cutoff date, while the DCF designation signifies that the production and sourcing of commodity volumes did not cause or contribute to deforestation and the conversion of other natural ecosystems since a specified cutoff date. This question helps data users understand organizations' performance and progress towards DCF and the methods used to ascertain DF/DCF status.
Ambition	• Organizations track progress towards achieving DF or DCF. • Organizations disclose on their progress to achieving DF or DCF and disclose relevant methodological choices used to calculate DF/DCF volumes. • Organizations disclose on their progress to achieving DF/DCF by methods. • Organizations have assessed 100% of their volumes to be deforestation and conversion free since cutoff date.
Response options	

0	1	2	3	4	5

Commodity	DF/DCF status assessed for this commodity	% of disclosure volume determined as DF/DCF in the reporting year	% of disclosure volume determined as DF/DCF through a third-party certification scheme providing full DF/DCF assurance	% of disclosure volume determined as DF/DCF through monitoring of production unit	% of disclosure volume determined as DF/DCF through monitoring of sourcing area
Timber products	Select from: • Yes, deforestation- and conversion-free (DCF) status assessed • Yes, deforestation-free (DF) status assessed • No, but we plan to do so within the next two years • No, and we do not plan to do so within the next two years	Numerical field [enter a number from 0-100 using a maximum of 2 decimal places]	Numerical field [enter a number from 0-100 using a maximum of 2 decimal places]	Numerical field [enter a number from 0-100 using a maximum of 2 decimal places]	Numerical field [enter a number from 0-100 using a maximum of 2 decimal places]
Palm oil					
Cattle products					
Soy					
Rubber					
Cocoa					
Coffee					

6	7	8
Is a proportion of your disclosure volume certified through a scheme not providing full DF/DCF assurance?	Primary reason for not assessing DF/DCF status	Explain why you have not assessed DF/DCF status
Select from: • Yes • No	Select from: • Lack of internal resources, capabilities, or expertise (e.g., due to organization size) • No standardized procedure • Not an immediate strategic priority • Judged to be unimportant or not relevant • Other, please specify	Text field [maximum 2,500 characters]

[Fixed row]

Requested content	*General* • This question requests a breakdown of the methods used to determine the DF/DCF status of your disclosure volume in the reporting year. • If you have used multiple methods to assure the DF/DCF status of the same commodity volume, report all the methods used. Refer to the example responses in the CDP technical note 'Reporting progress on Deforestation- and Conversion-free value chains' for further guidance on reporting multiple methods of assurance. • The cutoff date stated in 8.7.1 (targets) provides the basis for calculating your DF/DCF volumes. For example, if you report a 2020 cutoff date for a timber no-conversion target in 8.7.1, the percentage of your timber disclosure volume reported as DCF in 8.9 must originate from production units free from deforestation and conversion since 2020.**Ensure that your response here is consistent with the type of target you have selected in 8.7.1 for the disclosed commodity.** For example, select "Yes, deforestation- and conversion-free (DCF)", if you: • Reported in 8.7.1 that you have a no-conversion target; and • Have assessed for no conversion of forests and other natural ecosystems since the stated cutoff-date. • The DF/DCF status of commodity volumes may be assessed via any of these three methods: o Certification through schemes providing full DF/DCF assurance o Production unit level monitoring o Sourcing area level monitoring • **Do not report volumes certified through schemes that do not provide full DF/DCF assurance in column 3 "% of disclosure volume determined as DF/DCF through a scheme providing full DF/DCF assurance".** • For the full list of certifications included in the CDP forest module see the CDP technical note 'Reporting progress on Deforestation- and Conversion-free value chains'. • *DF/DCF status assessed for this commodity (column 1)* • Select "Yes, deforestation-free (DF) status assessed" if your organization has assessed whether commodity volumes have contributed to deforestation. In this case, your responses to 8.9.1/8.9.3/8.9.4 will relate to methods to determine DF status. • Select "Yes, deforestation- and conversion-free (DCF) status assessed" if your assessment includes conversion of other natural ecosystems. In this case your responses to 8.9.1/8.9.3/8.9.4 will relate to methods to determine DCF status. *% of disclosure volume determined as DF/DCF through a third-party certification scheme providing full DF/DCF assurance (column 3)* • This column only appears if "Yes, deforestation- and conversion-free (DCF) status assessed" or "Yes, deforestation-free (DF) status assessed" in column 1 "DF/DCF status assessed for this commodity". • If you report a percentage higher than 0% in this column, you will be asked to provide further details on how you have determined volumes as DF/DCF through this method, in the following questions. • Volumes reported as "determined as DF/DCF through a scheme providing full DF/DCF assurance" should be: • Certified through an accredited scheme, with criteria that prohibit deforestation and conversion after a stated cutoff date; and/or • Certified through a scheme using a chain-of-custody model that verifies the physical traceability of raw material supplies to a production unit that complies with no-deforestation or no-conversion criteria.

- Note: segregated and identity-preserved mechanisms meet this criterion, while mass balance, mixed, and crediting systems generally do not. Refer to the "Explanations of terms" section below for further details on schemes providing full assurance.
- When using a certification scheme to demonstrate DF/DCF, buyers should exercise due diligence to ascertain that both the requirements and the implementation of the certification scheme are sufficiently robust to provide a high level of assurance regarding DF/DCF status.

% of disclosure volume determined as DF/DCF through monitoring of production unit (column 4)

- This column only appears if "Yes, deforestation- and conversion-free (DCF) status assessed" or "Yes, deforestation-free (DF) status assessed" in column 1 "DF/DCF status assessed for this commodity".
- If you report a percentage higher than 0% in this column, you will be asked to provide further details on how you have determined volumes as DF/DCF through this method, in the following questions.
- If you know the boundaries of the production units in your own operations or from which you source, the DF/DCF status of volumes can be assessed directly by determining whether there has been deforestation or conversion on each production unit after the relevant cutoff date.
- Downstream organizations (i.e., buyers) can also collect this information from their suppliers via business-to-business value chain control systems, which can decrease the monitoring burden on downstream organizations.
- Note: buyers must ensure that information is reliable, which may require independent verification.

% of disclosure volume determined as DF/DCF through monitoring of sourcing area (column 5)

- This column only appears if "Yes, deforestation- and conversion-free (DCF) status assessed" or "Yes, deforestation-free (DF) status assessed" in column 1 "DF/DCF status assessed for this commodity".
- If you report a percentage higher than 0% in this column, you will be asked to provide further details on how you have determined volumes as DF/DCF through this method, in the following questions.
- If you can trace materials to a sourcing area with no or negligible deforestation or conversion since an appropriate cutoff date, volumes sourced from that area may be considered DF/DCF.
- If using this approach, you must continue to monitor the sourcing areas to identify any change in the occurrence or risk of deforestation or conversion.
- Risk assessments should use clear and well-defined metrics to evaluate the risks objectively. The methods used should be credible and current and provide all the data necessary to effectively characterize the risk (Adapted from AFi, 2020).

Is a proportion of your disclosure volume certified through a scheme not providing full DF/DCF assurance? (column 6)

- If you select "Yes" you will be able to provide details of certifications you are using that do not provide full DF/DCF assurance and the additional control methods, in the following questions.
- Refer to the "Explanation of terms" section, and the response options in 8.9.2 for further information on which are schemes are not considered to provide full DF/DCF assurance.

Explain why you have not assessed DF/DCF status (column 8)

	• This column only appears if you select either "No…" option in column 1 "DF/DCF status assessed for this commodity". • Briefly describe the primary reason selected in column 7 "Primary reason for not assessing DF/DCF status" and explain any plans to address this in the future.

Explanation of terms	• Certification schemes providing full DCF assurance: include robust requirements on no deforestation and no conversion, after an appropriate cutoff date, and/or physical traceability of raw material supplies back to a production unit that complies with specific performance attributes, i.e., free from deforestation and conversion.
	• Conversion: loss of a natural ecosystem as a result of its replacement with agriculture or another land use, or due to a profound and sustained change in a natural ecosystem's species composition, structure, or function.
	  ○ Deforestation is one form of conversion (conversion of natural forests).
	  ○ Conversion includes severe and sustained degradation or the introduction of management practices that result in a profound and sustained change in the ecosystem's species composition, structure, or function.
	  ○ Change to natural ecosystems that meets this definition is considered to be conversion regardless of whether or not it is legal (AFi, 2024).
	• Control system: a system for assessing and managing the attributes of raw materials or products at their place of production and/or as they move through a supply chain (adapted from AFi, 2024).
	• Cutoff date: the date after which deforestation or conversion renders a given area or production unit non-compliant with no-deforestation or no-conversion, commitments, policies, goals, targets, or other obligations (AFi, 2024).
	• Deforestation: loss of natural forest as a result of: i) conversion to agriculture or other non-forest land use; ii) conversion to a tree plantation; or iii) severe and sustained degradation
	  ○ Severe and sustained degradation (scenario iii in the definition) constitutes deforestation even if the land is not subsequently used for a non-forest land use.
	  ○ Loss of natural forest that meets this definition is considered to be deforestation regardless of whether or not it is legal.
	  ○ The definition of deforestation signifies "gross deforestation" of natural forest where "gross" is used in the sense of "total; aggregate; without deduction for reforestation or other offset." (adapted from AFi, 2024).
	• Deforestation-free (also referred to as: no-deforestation): commodity production, sourcing, or financial investments that do not cause or contribute to deforestation.
	  ○ Deforestation-free refers to no gross deforestation of natural forests, which the Accountability Framework specifies as the appropriate policy and goal on this topic for companies and supply chains.
	  ○ In the context of the Accountability Framework, deforestation refers to the loss of natural forest (see definition of deforestation).
	  ○ The terms "no-deforestation" and "deforestation-free" are used in favor of "zero deforestation" because "zero" can imply an absolutist approach that may be at odds with the need sometimes to accommodate minimal levels of conversion at the site level in the interest of facilitating optimal conservation and production outcomes (see AFi's definition for minimal level [of deforestation or conversion], 2024) (adapted from AFi, 2024).
	• Deforestation- and conversion-free (also referred to as "no-conversion"): commodity production, sourcing, or financial investments that do not cause or contribute to deforestation and the conversion of natural ecosystems.
	  ○ Conversion-free refers to no gross conversion of natural ecosystems, which the Accountability Framework specifies as the appropriate policy and goal on this topic for companies and supply chains.

	○ Deforestation-free refers to no gross deforestation of natural forests, which the Accountability Framework specifies as the appropriate policy and goal on this topic for companies and supply chains. ○ In the context of the Accountability Framework, deforestation refers to the loss of natural forest (see definition of deforestation). ○ The terms "no-conversion", and "deforestation- and conversion-free" are used in favor of "zero-conversion" because "zero" can imply an absolutist approach that may be at odds with the need to sometimes accommodate minimal levels of conversion at the site level in the interest of facilitating optimal conservation and production outcomes (see AFi's definition for minimal level [of deforestation or conversion], 2024) (adapted from AFi, 2024). • Disclosure volume: the volume that your organization includes in its disclosure. Organizations are encouraged to report the "Total commodity volume" as their "Disclosure volume", however certain volumes may be excluded. • Negligible risk: a conclusion, based on credible evidence, that it is exceedingly unlikely that material produced in or sourced from a given context is non-compliant with one or more aspects of a company's social and environmental commitments, policies, or other obligations. ○ Criteria for determining negligible risk should be defined in each sourcing area and for each aspect of a company's social and environmental commitments, policies, and other obligations. A given production area could be considered negligible risk for one aspect of a company's social and environmental obligations but not negligible risk for other aspects (adapted from AFi, 2024). • Production unit: a plantation, farm, ranch, or forest management unit. This includes all plots used for agriculture or forestry that are under one management, located in the same general area, and share the same means of production. It also includes natural ecosystems, infrastructure, and other land within or associated with the plantation, farm, ranch, or forest management unit. ○ A production unit can be a contiguous land area (regardless of any internal subdivisions) or a group of plots interspersed with other land units the same area or landscape and under the same management (AFi, 2024). • Sourcing area: an area or region from which materials in a supply chain originate. ○ Sourcing areas could include a sourcing radius or a supply-shed around a first point of collection or processing facility (e.g., a radius from a palm oil mill); a defined set of production units supplying a particular aggregator or buyer (e.g. the area covered by a smallholder cooperative); or a landscape or subnational jurisdiction (e.g. municipality) from which materials are sourced (AFi, 2024).

Additional information	• For information on DCF accounting and the methods to determine DCF, consult the joint AFi, GHG protocol and SBTi FLAG guidance (2023) • For further information on DCF methodology and verification approaches, Proforest (2022) Generic Verified Deforestation and Conversion Free (V-DCF) methodology is a high-level framework that provides the agricultural commodities sector with a consolidated, generic approach to confirming and demonstrating DCF and Verified-DCF.

	• Refer to the AFi's operational guidance on Applying the Definitions Related to Deforestation and Conversion, for further information on the distinction between 'no deforestation' and 'no-deforestation and -conversion' policies and related status claims. • Use the CDP technical note on "Reporting progress on Deforestation- and Conversion-free value chains" to get an overview of the stages and concepts related to DF and DCF value chains and how the related information can be reported throughout Module 8.

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	F only
Questionnaire sector	Question level	All except FS

(8.9.1) Provide details of third-party certification schemes used to determine the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of the disclosure volume, since specified cutoff date.

Question details	
Question dependencies	This question only appears if you report any value other than "0" in response to column "% of disclosure volume determined as DF/DCF through a third-party certification scheme providing full DF/DCF assurance" of 8.9.
Change from last year	No change
Rationale	This question gathers information on the proportion of your disclosure volume determined to be DF or DCF using a third-party certification scheme providing full assurance of DF/DCF. Credible third-party certification is one method organizations can use to determine that no deforestation or conversion has occurred since a specified cutoff date and assure investors and other data users that their commodity volumes are DF/DCF.
Ambition	Organizations use credible certification schemes, with chain-of-custody systems capable of linking raw material supplies with production units and providing assurance of no deforestation and no conversion.
Response options	

1	2	3	4	5
Commodity	Third-party certification scheme providing full DF/DCF assurance	% of disclosure volume determined as DF/DCF through certification scheme providing full DF/DCF assurance	Comment	Certification documentation
Timber products	Grouped option (single-select group; single-select option) from dropdown list below:	Numerical field [enter a number from 0-100 using a maximum of 2 decimal places]	Text field [maximum 2,500 characters]	[Attach evidence of certification]
Palm oil				

Cattle products				
Soy				
Rubber				
Cocoa				
Coffee				
Select from: • Timber products • Palm oil • Cattle products • Soy • Rubber • Cocoa • Coffee				

[Fixed row, add row]

Third-party certification scheme providing full DF/DCF assurance (column 2)	
Forest management unit/Producer certification	Chain-of-custody certification
• Biosuisse organic [Palm oil, Cattle products, Soy, Coffee, Cocoa] • Donau Soja [Soy] • Europe Soja [Soy] • FSC Controlled Wood [Timber, Rubber] • FSC Forest Management certification [Timber products, Rubber] • ISCC CORSIA • ISCC EU [Palm oil, Cattle products, Soy, Timber products, Coffee, Cocoa] • ISCC Japan FIT [Palm oil] • ISCC PLUS • Naturland [Cattle products, Soy, Coffee, Cocoa] • Preferred by Nature Sustainability Framework • ProTerra certification [Soy, Coffee, Cocoa, Cattle products, Palm oil] • RA Sustainable Agriculture standard: Farm certificate [Coffee, Cocoa] • RSB Global Advanced Products • RSB Global Fuels • RSB ICAO CORSIA • RSB Japan FIT Biomass [Palm oil] • RSPO producer/grower certification [Palm oil] • RTRS standard for Responsible Soy Production [Soy] • Soil Association Organic Farming & Growing (GB and Northern Ireland) [Cattle products, Soy] • Other forest management/producer certification, please specify	• Donau Soja – Segregated [Soy] • Europe Soja – Segregated [Soy] • FSC Chain-of-Custody certification (any type) [Timber products, Rubber] • FSC Recycled certification [Timber products] • ISCC CORSIA – Identity preserved • ISCC CORSIA – Segregated • ISCC EU – Identity preserved [Palm oil, Cattle products, Soy, Timber products, Coffee, Cocoa] • ISCC EU – Segregated [Palm oil, Cattle products, Soy, Timber products, Coffee, Cocoa] • ISCC Japan FIT – Identity preserved [Palm oil] • ISCC Japan FIT – Segregated [Palm oil] • ISCC PLUS – Identity preserved • ISCC PLUS – Segregated • Preferred by Nature Sustainability Framework Chain-of-Custody – Segregated • ProTerra certification – Identity preserved [Soy, Coffee, Cocoa, Cattle products, Palm oil] • ProTerra certification – Segregated [Soy, Coffee, Cocoa, Cattle products, Palm oil] • RA Sustainable Agriculture standard: Supply chain certificate – Identity preserved [Coffee, Cocoa] • RA Sustainable Agriculture standard: Supply chain certificate – Segregated [Coffee, Cocoa] • RSB Global Advanced Products – Identity preserved • RSB Global Advanced Products – Segregated • RSB Global Fuels – Identity preserved • RSB Global Fuels – Segregated • RSB ICAO CORSIA – Identity preserved • RSB ICAO CORSIA – Segregated

	• RSB Japan FIT Biomass – Identity Preserved [Palm oil] • RSB Japan FIT Biomass – Segregated [Palm oil] • RSPO supply chain certification – Identity Preserved [Palm oil] • RSPO supply chain certification – Segregated [Palm oil] • RTRS chain-of custody standard – Segregated [Soy] • Other chain-of-custody certification, please specify

Requested content	*General* • Only volumes certified through schemes providing full DF/DCF and/or chain-of-custody model with physical traceability (e.g., identity preserved or segregated) should be reported in this question. • You may add a row to report different certification schemes used for the same commodity. • For each commodity, ensure that the percentages reported across multiple rows sum to the percentage reported in column 3 of 8.9. • If you do not hold third-party certification but have obtained proof of your direct suppliers' certification for the disclosure volume (e.g., through business-to-business disclosure of the relevant documentation), report the third-party certification scheme and chain-of-custody model used by your direct supplier. *Third-party certification scheme providing full DF/DCF assurance (column 2)* • Select the type of certification you have used to determine the DF/DCF status of your disclosure volume for each commodity. • Note: if you are disclosing on the certification of sourced volumes, you should only report a forest management unit or producer certification when you source directly from a producer holding this certification. If your direct supplier sourced these volumes from a producer, you should obtain evidence of their chain-of-custody certification. • Drop-down options will appear relating to the commodity you are disclosing information on. • If you report a chain-of-custody certification, select the option with the correct model. Refer to the explanation of terms for further details on the different types of models. • Note: "FSC controlled wood" should only be reported for produced volumes from Forest Management Enterprises that have been evaluated according to the FSC Controlled Wood Standard. If you are disclosing sourced volumes from FSC controlled sources, these should be reported under "FSC Chain-of-Custody certification (any type)". *Comment (column 4) (optional)* • You may use this column to provide details to help data users understand your response e.g., if you select "Other, please specify" in column 2 "Third-party certification scheme providing full DF/DCF assurance" provide a brief description of the scheme, including its requirements on no deforestation and no conversion, and, if relevant the chain-of-custody model used. *Certification documentation (column 5) (optional)* • You may use this column to provide evidence of your or your suppliers' certificates to support your DCF claim.
Explanation of terms	• Certification: the action or process of providing a product with an official document attesting to a status or level of achievement against a certain standard. • Certification schemes providing full DCF assurance: include robust requirements on no deforestation and no conversion, after an appropriate cutoff date, and/or physical traceability

	of raw material supplies back to a production unit that complies with specific performance attributes, i.e., free from deforestation and conversion. • **Chain-of-custody model** (alternatively referred to as "control system", "traceability type", or "supply chain models"): the process by which materials and associated information are transferred, monitored, and controlled as they move through each step in a value chain. Commonly recognized types of chain-of-custody models are as follows: o **Identity preserved:** a chain-of-custody model under which materials with particular characteristics that originate from a single identifiable certified source are kept separate from all other sources throughout the value chain. o **Segregated:** a chain-of-custody model under which materials with particular characteristics that are kept separate from materials that may lack these characteristics, although materials are not necessarily traced and controlled back to a single identifiable source and may be mixed from among multiple sources. o **Mass balance (synonym: mixed):** a chain-of-custody model under which product with particular characteristics is not separated from and may be mixed with product that lacks these characteristics at any stage in the value chain, provided that the quantities are controlled such that the quantity of product sold as having the given characteristics is equivalent to the quantity of product produced with these characteristics (adapted from AFi, 2024). • **Third-party certification:** when a certification process is carried out by an independent organization.

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	F only
Questionnaire sector	Question level	All except FS

(8.9.2) Provide details of third-party certification schemes not providing full DF/DCF assurance.

Question details	
Question dependencies	This question only appears if you select "Yes" in response to column "Is a proportion of your disclosure volume certified through a scheme not providing full DF/DCF assurance?" of 8.9.
Change from last year	No change
Rationale	This question gathers information on the proportion of your disclosure volume certified through third-party certification schemes that do not provide full DF or DCF assurance, used in combination with additional control methods to determine the DF/DCF status.
Ambition	Organizations use additional control methods to determine the DF/DCF status of volumes, where third-party certification schemes do not provide full assurance.
Response options	

1	2	3	4	5	6
Commodity	Third-party certification scheme not providing full DF/DCF assurance	% of disclosure volume certified through scheme not providing full DF/DCF assurance	Additional control methods in place to determine DF/DCF status of volumes certified through scheme not providing full DF/DCF assurance	Comment	Certification documentation
Timber products	Grouped option (single-select group; single-select option) from dropdown list below:	Numerical field [enter a number from 0-100 using a maximum of 2 decimal places]	Select all that apply: • Production unit monitoring • Sourcing area monitoring • Third-party certification providing full DF/DCF assurance • No	Text field [maximum 2,500 characters]	[Attach evidence of certification]
Palm oil					
Cattle products					
Soy					
Rubber					
Cocoa					
Coffee					
Select from: • Timber products • Palm oil • Cattle products • Soy • Rubber • Cocoa • Coffee					

[Fixed row, add row]

Third-party certification scheme not providing full DF/DCF assurance (column 2)	
Forest management unit/Producer certification • PEFC Sustainable Forest Management certification [Timber products, Rubber] • SFI Forest Management standard [Timber products] • SURE [Timber products, Palm oil, Soy] • Sustainable Biomass Program [Timber products] • Other forest management/producer certification, please specify	Chain-of-custody certification • ISCC CORSIA - Mass Balance • ISCC EU - Mass Balance [Palm oil, Cattle products, Soy, Timber products, Coffee, Cocoa] • ISCC PLUS - Controlled blending • ISCC PLUS - Mass Balance • PEFC Chain-of-Custody (any type) [Timber products, Rubber] • PEFC Recycled certification [Timber products, Rubber] • Preferred by Nature Sustainability Framework Chain-of-Custody – Mass Balance • ProTerra certification – Mass balance [Soy, Coffee, Cocoa, Cattle products, Palm oil] • RA Sustainable Agriculture standard: Supply chain certificate – Mass balance [Coffee, Cocoa] • RSB EU RED Fuel - Mass balance • RSB Global Advanced Products - Controlled Blending

	• RSB Global Advanced Products - Mass Balance • RSB Global Fuels - Controlled Blending • RSB Global Fuels - Mass Balance • RSB ICAO CORSIA - Mass Balance • RSPO - Mass Balance [Palm oil] • RTRS chain-of custody standard – Mass balance [Soy] • SFI Chain-of-Custody – Percentage [Timber products] • SFI Chain-of-Custody – Physical separation [Timber products] • SURE – Mass balance [Timber products, Palm oil, Soy] • Sustainable Biomass Program Chain-of-Custody – Separation method [Timber products] • Other chain-of-custody certification, please specify

Requested content	*General* • Volumes certified through schemes that do not provide full DF/DCF assurance will only be considered DF/DCF if you have also carried out one of the other methods (i.e., certified through a scheme that provides assurance, production unit, or sourcing area monitoring). • If you do not hold third-party certification but have obtained proof of your direct supplier's certification for the disclosure volume (e.g., through business-to-business disclosure of the relevant documentation), report the third-party certification scheme and chain-of-custody model used by your direct supplier. • You may add a row to report different certification schemes used for the same commodity. *Third-party certification scheme not providing full DF/DCF assurance (column 2)* • Select the type of certification you have used for each commodity. • Note: if you are disclosing on the certification of sourced volumes, you should only report a forest management unit or producer certification when you source directly from a producer holding this certification. If your direct supplier sourced these volumes from a producer, you should obtain evidence of their chain-of-custody certification. • Drop-down options will appear relating to the commodity you are disclosing information on. • If you report a chain-of-custody certification, ensure you select the option with the correct model. Refer to the explanation of terms for further details on the different types of models. *% of disclosure volume certified through scheme not providing full DF/DCF assurance (column 3)* • Only volumes certified through schemes not providing full DF/DCF and/or chain-of-custody model without physical traceability (e.g., mass balance, controlled blending) should be reported in this question. • Volumes provided in this question, should not be reported in column 3 "% of disclosure volume determined as DF/DCF through scheme providing full DF/DCF assurance" of 8.9. *Additional control methods in place to determine DF/DCF status of volumes certified through scheme not providing full DF/DCF assurance (column 4)* • Your selection here should be consistent with your response to 8.9 for each commodity e.g., if you indicate in 8.9, that you have used production unit monitoring to determine the DCF status of your timber disclosure volume, select "Production unit monitoring" here. You will be able to provide details of the method in 8.9.3. • Select "Third-party certification providing full DF/DCF assurance" if you also certify the commodity disclosure volume through another scheme that does provide full DF/DCF assurance. If you select this, ensure you reported the volume in 8.9.1 column 3 "% of

	disclosure volume determined as DF/DCF through certification scheme providing full DF/DCF assurance". *Comment (column 5) (optional)* • You may use this column to provide details to help data users understand your response e.g., if you select "Other, please specify" in column 2 "Third-party certification scheme not providing full DF/DCF assurance" provide a brief description of the scheme, including its requirements on no deforestation and no conversion, and, if relevant the chain-of-custody model used. *Certification documentation (column 6) (optional)* • You may use this column to provide evidence of your or your suppliers' third-party certificates to support your DF/DCF claim.

Explanation of terms	• Certification: the action or process of providing a product with an official document attesting to a status or level of achievement against a certain standard.
	• Certification schemes providing full DCF assurance: include robust requirements on no deforestation and no conversion, after an appropriate cutoff date, and/or physical traceability of raw material supplies back to a production unit that complies with specific performance attributes, i.e., free from deforestation and conversion.
	• Chain-of-custody model: the process by which materials and associated information are transferred, monitored, and controlled as they move through each step in a value chain. Commonly recognized types of chain-of-custody models are as follows:
	  ○ Identity preserved: a chain-of-custody model under which materials with particular characteristics of interest that originate from a single identifiable source are kept physically separate from all other sources throughout the value chain.
	  ○ Segregated: a chain-of-custody model under which materials with particular characteristics of interest are kept physically separate from materials that may lack these characteristics, although materials are not necessarily traced and controlled back to a single identifiable source and may be mixed from among multiple sources.
	  ○ Mass balance (synonym: mixed): a chain-of-custody model under which product with particular characteristics is not separated from and may be mixed with product that lacks these characteristics at any stage in the value chain, provided that the quantities are controlled such that the quantity of product sold as having the given characteristics is equivalent to the quantity of product produced with these characteristics (adapted from AFi, 2024).
	• Third-party certification: when a certification process is carried out by an independent organization.

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	F only
Questionnaire sector	Question level	All except FS

(8.9.3) Provide details of production unit monitoring used to determine deforestation-free (DF) or deforestation- and conversion-free (DCF) status of volumes since specified cutoff date.

Question details	
Question dependencies	This question is only shown if you report a value other than '0' in column "% of disclosure volume determined as DF/DCF through monitoring of production unit" of 8.9.
Change from last year	No change
Rationale	This question gathers information on the proportion of the disclosure volume that has been determined to be DF or DCF via monitoring of the production unit for deforestation and conversion. Regular monitoring of the production unit is one method organizations can use to determine that no deforestation or conversion has occurred since a specified cutoff date and assure investors and other data users that their commodity volumes are DF/DCF.
Ambition	• The organization discloses on the monitoring methods used to determine DF/DCF status of volumes. • The organization verifies the DF/DCF status of volumes they produce, source or use.
Response options	

0	1	2	3	4	5	6	7	8
Commodity	% of disclosure volume determined as DF/DCF through monitoring of production unit	Production unit monitoring approach	Description of production unit monitoring approach	DF/DCF status verified	Type of verification	% of your disclosure volume that is both determined as DF/DCF through monitoring of production unit and is verified as DF/DCF	Explain the process of verifying DF/DCF status	Attachment of verification (optional)
Timber products	[Auto-calculated with % reported in column 4 of 8.9]	Select all that apply: • Geospatial monitoring or remote sensing tool • Ground-based monitoring system • Community-based monitoring • Other, please specify	Text field [maximum 2,500 characters]	Select from: • Yes • No	Select all that apply: • First party • Second party • Third party	Numerical field [enter a number from 0-100 using a maximum of 2 decimal places]	Text field [maximum 2,500 characters]	[Attachment-type column]
Palm oil								

Cattle products								
Soy								
Rubber								
Cocoa								
Coffee								

[Fixed row]

Requested content	*General* • When the organization knows the boundaries of production units in its own operations or from which it sources, DF/DCF volumes may be assessed directly by determining whether there has been deforestation or conversion on each production unit after the relevant cutoff date. This information may also be passed from suppliers to buyers via business-to-business value chain control mechanisms. Where suppliers are able to provide reliable data to their buyers regarding the DF/DCF status of volumes that they are supplying, based on site-level assessment, this may greatly decrease the monitoring burden on downstream companies. However, it is incumbent upon buyers to ensure that any such information is reliable. • The origin of commodities must first be traced to production units before monitoring of production units becomes a viable means of determining if volumes are DF/DCF. This question therefore only applies to the volumes reported in column "% of sourced volume traceable to production unit" in 8.8.1. • The monitoring of the production unit should cover all deforestation and/or conversion in the production unit since the cutoff date, regardless of the current use of the land. *% of disclosure volume determined as DF/DCF through monitoring of production unit (column 1)* • This column is auto-calculated from the volumes disclosed in column 4 of 8.9. The rest of the information disclosed in this question should relate to these volumes. *Production unit monitoring approach (column 2)* • Select the types of monitoring approaches you have in place at the production unit to determine that your disclosure volume disclosed in column 4 of 8.9 is DF/DCF. • If none of the available options are suitable, select "Other, please specify" and a text box will appear for you to complete. *Description of production unit monitoring approach (column 3)* • Provide a description of the monitoring approach for assessing whether any deforestation and/or conversion has taken place within the production unit, including the monitoring frequency. • If disclosing on cattle products, you should state each of the specific value chain stages at which this monitoring has occurred, e.g., birth farm, rearing farm, fattening farm. *DF/DCF status verified (column 4)* • For volumes determined to be DF/DCF through production unit monitoring, indicate if this status has been verified. Verification is a separate process, conducted by an independent party, from the initial process of determining volumes to be DF/DCF. • This verification is distinct from certification schemes used to determine DF/DCF status of volumes, those volumes should be reported through 8.9 and 8.9.1.

	% of your disclosure volume that is both determined as DF/DCF through monitoring of production unit and is verified as DF/DCF (column 6) • This column only appears if "Yes" is selected in column 4 "DF/DCF status verified". • As a result of the verification approach, indicate the percentage of your disclosure volume that is determined to be DF/DCF through monitoring of the production unit and that has also been verified as being DF/DCF in the reporting year. The percentage given in this column cannot be greater than the percentage disclosed in column 4 of 8.9 "% of disclosure volume determined as DF/DCF through monitoring of production unit". For example, if in column 4 of 8.9, you report that 50% of disclosure volume is determined as DF/DCF through monitoring of production unit, and all of that volume is verified as being DF/DCF, report 50%. *Explain the process of verifying DF/DCF status (column 7)* • This column only appears if "Yes" is selected in column 4 "DF/DCF status verified". • Provide a description of the approach taken for verifying the compliance of raw materials or products determined to be DF/DCF at their place of production. • Include details of the party undertaking the verification, their credentials for verifying DF/DCF status, and the methods used. *Attachment of verification (optional) (column 8)* • This column only appears if "Yes" is selected in column 4 "DF/DCF volume is verified". • If you have documentation outlining the verification of your volumes determined to be DF/DCF through production unit monitoring, this can be attached here.
Explanation of terms	First-party verification: verification conducted by the company itself but carried out by personnel not involved in the design or implementation of the operations being verified (AFi, 2024). Monitoring: an ongoing function that uses the systematic collection of data on specific metrics to assess and document the extent to which actions, progress, performance, and compliance are being carried out or achieved (AFi, 2024). Production unit: a plantation, farm, ranch, or forest management unit. This includes all plots used for agriculture or forestry that are under one management, located in the same general area, and share the same means of production. It also includes natural ecosystems, infrastructure, and other land within or associated with the plantation, farm, ranch, or forest management unit. o A production unit can be a contiguous land area (regardless of any internal subdivisions) or a group of plots interspersed with other land units the same area or landscape and under the same management (AFi, 2024). Second-party verification: verification conducted by a related entity with an interest in the company or operation being assessed, such as the business customer of a production/processing operation or a contractor that also provides services other than verification (AFi, 2024). Third-party verification: verification conducted by an independent entity that does not provide other services to the company (AFi, 2024). Verification: assessment and confirmation of compliance, performance, and/or actions relative to a stated commitment, policy, goal, target, or other obligation. Verification signifies that information is checked and confirmed by persons other than those involved in the operation or entity being assessed (AFi, 2024).

Tags	
Authority type	All requesters

Environmental Issue (Theme)	Question level	F only
Questionnaire sector	Question level	All except FS

(8.9.4) Provide details of the sourcing area monitoring used to determine deforestation-free (DF) or deforestation- and conversion-free (DCF) status of volumes since specified cutoff date.

Question details	
Question dependencies	This question is only shown if you report a value other than '0' in column "% of disclosure volume determined as DF/DCF through monitoring of sourcing area" in 8.9.
Change from last year	No change
Rationale	Commodity volumes can be claimed to be DF or DCF if they originate in sourcing areas where there is no or negligible risk that deforestation and/or conversion has occurred related to that commodity since an appropriate cutoff date. Determining this risk requires ongoing monitoring of the sourcing area. This question helps data users understand whether your organization is making DF/DCF claims based on sourcing area-level risk assessment, and how your organization is monitoring those sourcing areas to ensure the absence of deforestation or conversion risk.
Ambition	• The organization discloses on their risk assessment process used to determine no or negligible risk of sourcing areas. • The organization verifies the DF/DCF volumes they produce, source or use, in which they have a methodology to determine risk and monitor this risk over time.
Response options	

0	1	2	3	4	5	6
Commodity	% of disclosure volume determined as DF/DCF through monitoring of deforestation and conversion within the sourcing area	Monitoring approach used for determining that sourcing areas have no or negligible risk of deforestation or conversion	Description of approach, including frequency of assessment	Countries/areas of origin	Sourcing areas	DF/DCF status is verified
Timber products	[Auto-calculated with volumes reported in column 5 of 8.9 - 0]	Select all that apply: • Collaborating with other organizations to develop and share risk profiles • Consultation with rights holders and	Text field [maximum 4,000 characters]	Select all that apply: [List of countries/areas]	Text field [maximum 2,500 characters]	Select from: • Yes • No

		other stakeholders • Ground-based monitoring • Independent studies • Information gathered through grievance mechanisms • Landscape or jurisdictional approaches • Pre-existing current and credible risk profiles/indexes • Remote sensing or other geospatial data • Third-party assessment tool • Other, please specify				
Palm oil						
Cattle products						
Soy						
Rubber						
Cocoa						
Coffee						

7	8	9	10	11	12
Type of verification	% of your disclosure volume that is both determined as DF/DCF through sourcing area monitoring and is verified as DF/DCF	Explain the process of verifying DF/DCF status	Attachment of verification (optional)	Use of risk classification	Attachment indicating risk classification for each sourcing area (optional)
Select all that apply: • First party • Second party	Numerical field [enter a number from 0-100 using a	Text field [maximum 2,500 characters]	[Attachment functionality]	Text field [maximum 4,000 characters]	[Attachment functionality]

• Third party	maximum of 2 decimal places]				

[Fixed row]

Requested content	*General* • Volumes can be determined to be DF/DCF when there is no or negligible risk of deforestation and/or conversion at the level of the sourcing area, with ongoing monitoring in place to ensure the risk level is up to date. • The sourcing area is an area or region from which materials in a value chain originate. This is more specific than the country/area level, and could include a sourcing radius or a supply-shed around a first point of collection or processing facility (e.g., a radius from a palm oil mill); a defined set of production units supplying a particular aggregator or buyer (e.g. the area covered by a smallholder cooperative); or a landscape or subnational jurisdiction (e.g. municipality) from which materials are sourced (adapted from AFi, 2024). • Where the organization can trace materials to a sourcing area in which no or negligible deforestation and/or conversion has occurred since an appropriate cutoff date, they may generally consider all volumes sourced from that area to be DF/DCF. If using this approach, organizations must continue to monitor such sourcing areas to identify any change in the occurrence or risk of deforestation or conversion. Monitoring at this scale should include all deforestation/conversion, not only land use change directly linked to the commodity of interest. If there is recent ecosystem conversion linked to agriculture or forestry in a sourcing area, regardless of the direct driver or current land use, DF/DCF claims should not be made without further due diligence, monitoring, and assurance. This may necessitate monitoring at a finer scale and/or using data related to expansion of the commodity of interest or other publicly available information. Organizations using this approach should disclose the methodology and data used (Adapted from AFi 2022). • This risk level monitoring must be robust and evidence based. It should be specific and consider all relevant aspects of the risks related to the commodities, locations, and suppliers under assessment. Risk assessments should use clear and well-defined metrics to objectively evaluate the risks. The methods used should be credible, current, and provide all the data necessary to effectively characterize the risk (Adapted from AFi, 2020). *% of disclosure volume determined as DF/DCF through monitoring of deforestation and conversion within the sourcing area (column 1)* • This column is auto-calculated from the percentage disclosed in column 5 "% of disclosure volume determined as DF/DCF through monitoring of sourcing area" of 8.9. The rest of the information disclosed in this question should relate to this proportion of the disclosure volume. *Monitoring approach used for determining that sourcing areas have no or negligible risk of deforestation or conversion (column 2)* • Select the types of methodological approaches and/or tools you have in place to determine whether your volumes are DF/DCF. • If none of the available options are suitable, select "Other, please specify" and a text box will appear for you to complete. *Description of approach, including frequency of assessment (column 3)* • Provide details on the approach, scope, methods, and tools used to classify levels of risk, and how they are adapted to the specific geographies and other attributes of the relevant sourcing areas.

	• Include the risk categories applied to the classification system and how your organization defines "no risk" or "negligible risk" levels (e.g., type and magnitude of threshold). • Include the frequency with which you undertake an assessment to determine levels of risk. *Countries/areas of origin (column 4)* • Select the countries/areas in which the sourcing areas determined to have no or negligible risk of deforestation/conversion are located. • For further guidance on country/area lists, refer to the CDP technical note: Countries, Areas and Regions. *Sourcing areas (column 5)* • Provide details of the location of the specific sourcing areas which are determined to have no or negligible risk of deforestation and/or conversion. This should include the most granular level of location data available, e.g., the subnational jurisdiction or landscape. *DF/DCF status is verified (column 6)* • For volumes determined to be DF/DCF through monitoring the risk of deforestation or conversion at the sourcing area, indicate if this status has been verified. Verification is a separate process, conducted by an independent party, from the initial process of determining volumes to be DF/DCF. • This verification is distinct from certification schemes used to determine DF/DCF status of volumes, those volumes should be reported through 8.9 and 8.9.1. *% of your disclosure volume that is both determined as DF/DCF through sourcing area monitoring and is verified as DF/DCF (column 8)* • This column only appears if "Yes" is selected in column 6 "DF/DCF status is verified". • As a result of the verification approach, indicate the percentage of your disclosure volume that is determined to be DF/DCF through no or negligible risk of deforestation and/or conversion within the sourcing area that has also been verified by a relevant party as being DF/DCF. The percentage reported here cannot be higher than the percentage reported in column 5 of 8.9. For example, if in column 5 of 8.9, you report that 50% of disclosure volume is determined as DF/DCF through no or negligible risk of deforestation and/or conversion within the sourcing area, and all of that volume is verified as being DF/DCF, report 50%. *Explain the process of verifying DF/DCF status (column 9)* • This column only appears if "Yes" is selected in column 6 "DF/DCF status is verified". • Provide a description of the approach taken for verifying the compliance of raw materials or products determined to be DF/DCF at the level of the sourcing area. • Include details of the party undertaking the verification, their credentials for verifying DF/DCF status, and the methods used. *Attachment of verification (optional) (column 10)* • This column only appears if "Yes" is selected in column 6 "DF/DCF status is verified". • If you have documentation outlining the verification of your volumes determined to be DF/DCF through sourcing area risk monitoring, this can be attached here. *Use of risk classification (column 11)* • Provide details on how your organization uses the risk classifications and how this affects your decision making.

Explanation of terms	• **Classification system:** a system for assessing the deforestation and conversion risk associated with specific sourcing areas and classifying each geographic area with a risk category based on a robust methodology.
	• **First-party verification**: verification conducted by the company itself but carried out by personnel not involved in the design or implementation of the operations being verified (AFi, 2024).
	• **Grievance mechanism:** any routinised process through which grievances concerning business-related negative impacts to human rights or the environment can be raised and remedy can be sought. Grievance mechanisms may be state-based or non-state-based and they may be judicial or non-judicial (AFi, 2024).
	• **Landscape and jurisdictional approach:** a muti-stakeholder collaborative strategy to advance shared sustainability goals and build resilience at landscape scale. A jurisdictional approach is a landscape approach defined by administrative boundaries and with high level of government involvement.
	• **Negligible risk:** a conclusion, based on credible evidence, that it is exceedingly unlikely that material produced in or sourced from a given context is non-compliant with one or more aspects of a company's social and environmental commitments, policies, or other obligations.
	  ○ Criteria for determining negligible risk should be defined in each sourcing region and for each aspect of a company's social and environmental commitments, policies, and other obligations. A given production area could be considered negligible risk for one aspect of a company's social and environmental obligations but not negligible risk for other aspects (adapted from AFi, 2024).
	• **Second-party verification**: verification conducted by a related entity with an interest in the company or operation being assessed, such as the business customer of a production/processing operation or a contractor that also provides services other than verification (AFi, 2024).
	• **Sourcing area**: an area or region from which materials in a supply chain originate.
	  ○ Sourcing areas could include a sourcing radius or a supply-shed around a first point of collection or processing facility (e.g., a radius from a palm oil mill); a defined set of production units supplying a particular aggregator or buyer (e.g. the area covered by a smallholder cooperative); or a landscape or subnational jurisdiction (e.g. municipality) from which materials are sourced (AFi, 2024).
	• **Third-party verification**: verification conducted by an independent entity that does not provide other services to the company (AFi, 2024).
	• **Verification**: assessment and confirmation of compliance, performance, and/or actions relative to a stated commitment, policy, goal, target, or other obligation. Verification signifies that information is checked and confirmed by persons other than those involved in the operation or entity being assessed (AFi, 2024).

Additional information	Guidance on good practices for how to conduct a risk assessment and sourcing area monitoring are provided by the Accountability Framework initiative's Operational Guidance on Supply Chain Management (AFi, 2020) and Monitoring and Verification (AFi, 2020). AFi also provide further guidance on deforestation- and conversion-free supply chains, in collaboration with the Science Based Targets initiative (SBTi) and the Greenhouse Gas (GHG) Protocol (AFi, 2022).

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	F only
Questionnaire sector	Question level	All except FS

Status and progress towards deforestation- and conversion- free (DCF) volumes

(8.10) Indicate whether you have monitored or estimated the deforestation and conversion of other natural ecosystems footprint for your disclosed commodities.

Question details	
Change from last year	No change
Rationale	Monitoring and estimating the deforestation and conversion footprint associated with commodity production or sourcing is key to understanding the scale of your impacts.
Ambition	The organization assesses and discloses the deforestation and natural ecosystems conversion footprint in its direct operations and/or value chain.
Response options	

0	1	2	3
Commodity	Monitoring or estimating your deforestation and conversion footprint	Primary reason for not monitoring or estimating deforestation and conversion footprint	Explain why you do not monitor or estimate your deforestation and conversion footprint
Timber products	Select from: • Yes • No, but we plan to monitor or estimate our deforestation and conversion footprint in the next two years • No, and we do not plan to monitor or estimate our deforestation and conversion footprint in the next two years	Select from: • Lack of internal resources, capabilities, or expertise (e.g., due to organization size) • No standardized procedure • Not an immediate strategic priority • Judged to be unimportant or not relevant • Other, please specify	Text field [maximum 2,500 characters]
Palm oil			
Cattle products			
Soy			
Rubber			
Cocoa			
Coffee			

[Fixed row]

Requested content	*Primary reason for not monitoring or estimating deforestation and conversion footprint (column 2)* • This column is only presented if "No, but we plan to monitor or estimate our deforestation and conversion footprint in the next two years" or "No, and we do not plan to monitor or estimate our deforestation and conversion footprint in the next two years" is selected in column "Monitoring and estimating your deforestation and conversion footprint". • Select the option that best describes the primary reason for not monitoring and estimating your deforestation and conversion footprint.

	• If you select "Other, please specify" provide a label for the primary reason for not monitoring and estimating your deforestation and conversion footprint. *Explain why you do not monitor or estimate your deforestation and conversion footprint (column 3)* • This column is only presented if "No, but we plan to monitor or estimate our deforestation and conversion footprint in the next two years" or "No, and we do not plan to monitor or estimate our deforestation and conversion footprint in the next two years" is selected in column "Monitoring and estimating your deforestation and conversion footprint". • Briefly describe the primary reason selected in column "Primary reason for not monitoring or estimating deforestation and conversion footprint" and explain any plans to address this in the future.

Explanation of terms	• Conversion: loss of a natural ecosystem as a result of its replacement with agriculture or another land use, or due to a profound and sustained change in the natural ecosystem's species composition, structure, or function.
	  ○ Deforestation is one form of conversion (conversion of natural forests)
	  ○ Conversion includes severe degradation or the introduction of management practices that result in a profound and sustained change in the ecosystem's species composition, structure, or function.
	  ○ Change to natural ecosystems that meets this definition is considered to be conversion regardless of whether or not it is legal (AFi, 2024).
	• Deforestation: loss of natural forest as a result of: i) conversion to agriculture or other non-forest land use; ii) conversion to a tree plantation; or iii) severe and sustained degradation.
	  ○ Severe and sustained degradation (scenario iii in the definition) constitutes deforestation even if the land is not subsequently used for non-forest land use.
	  ○ Loss of natural forest that meets this definition is considered to be deforestation regardless of whether or not it is legal.
	  ○ The definition of deforestation signifies "gross deforestation" of a natural forest where "gross" is used in the sense of "total; aggregate; without deduction for reforestation or other offset." (adapted from AFi, 2024).

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	F only
Questionnaire sector	Question level	All (except FS)

(8.10.1) Provide details on the monitoring or estimating of your deforestation and conversion footprint.

Question details	
Question dependencies	This question only appears if you select "Yes" in column "Monitoring or estimating your deforestation and conversion footprint" of 8.10.
Change from last year	No change
Rationale	Disclosure of the extent to which your organization monitors or estimates its deforestation and conversion footprint on land you own, manage or control, and/or within your upstream value

	chain, provides investors and other data users with an understanding of the scale of your impacts related to deforestation and conversion of other natural ecosystems. This question allows organizations to demonstrate transparency and awareness of the relationship between natural ecosystems and their business activities.
Ambition	The organization assesses and discloses the deforestation and natural ecosystems conversion footprint in its direct operations and/or upstream value chain.
Response options	

1	2	3	4	5
Commodity	Monitoring and estimating your deforestation and conversion footprint	% of disclosure volume monitored or estimated	Reporting of deforestation and conversion footprint	Year of cutoff date
Timber products	Select from: • We monitor the deforestation and conversion footprint on the land we own, manage or control • We monitor the deforestation and conversion footprint in our value chain • We estimate the deforestation and conversion footprint based on sourcing area	Numerical field [enter a number from 0-100 using a maximum of 2 decimal places]	Select all that apply: • During the reporting period • Since a specified cutoff date • During the last 5 years • Other, please specify	Numerical field [enter a number from 1900 – 2025 using 0 decimal places]
Palm oil				
Cattle products				
Soy				
Rubber				
Cocoa				
Coffee				
Select from: • Timber products • Palm oil • Cattle products • Soy • Rubber • Cocoa • Coffee				

6	7	8	9	10
Known or estimated deforestation and conversion footprint in the reporting period (hectares)	Known or estimated deforestation and conversion footprint since the specified cutoff date (hectares)	Known or estimated deforestation and conversion footprint during the last five years (hectares)	Known or estimated deforestation and conversion footprint since other specified point (hectares)	Describe the methods and data sources used to monitor or estimate your deforestation and conversion footprint
Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Text field [maximum 1,500 characters

[Fixed row, add row]

Requested content	*Monitoring and estimating your deforestation and conversion footprint (column 2)* • Select the option that best represents your monitoring or estimating of your deforestation and conversion footprint. • If more than one option is applicable per commodity, add a row for each option. For example, if you both produce and source the commodity, you should add a row to report on the monitoring in the land you own, manage or control and a row to report on the monitoring in your value chain or estimation based on sourcing area. *% of disclosure volume monitored or estimated (column 3)* • Indicate the proportion of your disclosure volume that is covered by your monitoring or estimating of your deforestation and conversion footprint. • Monitoring or estimation is for your disclosure volume including the volumes determined to be deforestation- and conversion-free (DCF). • If you are both producing and sourcing volumes for a given commodity, this percentage relates to the sum of both (produced volume and sourced volume) per commodity. *Reporting of deforestation and conversion (column 4)* • Select the options that best represent the timeframe within which the known or estimated deforestation and conversion footprint is being disclosed upon. • If you selected "Other, please specify", provide a year for the timeframe used. *Year of cutoff date (column 5)* • This column appears if you selected "Since a specified cutoff date" in column "Reporting of deforestation and conversion". • State the year for the cutoff date used. *Known or estimated deforestation and conversion footprint in the reporting period (hectares) (column 6)* • This column only appears if you selected "During the reporting period" in column "Reporting of deforestation and conversion". • Provide the known or estimated deforestation and conversion footprint that was being driven by the commodity within the reporting period. • 0 (zero) should only be used for reporting zero hectares and not for an absence of data. *Known or estimated deforestation and conversion footprint since the specified cutoff date (hectares) (column 7)* • This column only appears if you selected "Since a specified cutoff date, please specify year" in column "Reporting of deforestation and conversion". • Provide the known or estimated deforestation and conversion footprint that was being driven by the commodity since the cutoff date. • 0 (zero) should only be used for reporting zero hectares and not for an absence of data. *Known or estimated deforestation and conversion footprint during the last five years (hectares) (column 8)* • This column only appears if you selected "During the last five years" in column "Reporting of deforestation and conversion". • Provide the known or estimated deforestation and conversion footprint that was being driven by the commodity during the last five years. • 0 (zero) should only be used for reporting zero hectares and not for an absence of data. *Known or estimated deforestation and conversion footprint since other specified point (hectares) (column 9)* • This column only appears if you selected "Other, please specify" in column "Reporting of deforestation and conversion".

	• Provide the known or estimated deforestation and conversion footprint that was being driven by the commodity since the timeframe you specified in column "Reporting of deforestation and conversion". • 0 (zero) should only be used for reporting zero hectares and not for an absence of data. *Describe the methods and data sources used to monitor or estimate your deforestation and conversion footprint (column 10)* • Describe the procedure used to monitor or estimate your deforestation and conversion footprint. • Indicate how often you monitor or estimate your deforestation and conversion footprint.

Explanation of terms	• **Cutoff date:** the date after which deforestation or conversion renders a given area or production unit non-compliant with no-deforestation or no-conversion commitments, policies, goals, targets, or other obligations (AFi, 2024).
	• **Deforestation-free** (also referred to as: no-deforestation): commodity production, sourcing, or financial investments that do not cause or contribute to deforestation.
	  ○ Deforestation-free refers to no gross deforestation of natural forests, which the Accountability Framework specifies as the appropriate policy and goal on this topic for companies and supply chains.
	  ○ In the context of the Accountability Framework, deforestation refers to the loss of natural forest (see definition of deforestation).
	  ○ The terms "no-deforestation" and "deforestation-free" are used in favor of "zero deforestation" because "zero" can imply an absolutist approach that may be at odds with the need sometimes to accommodate minimal levels of conversion at the site level in the interest of facilitating optimal conservation and production outcomes (see AFi's definition for minimal level [of deforestation or conversion], 2024) (adapted from AFi, 2024)
	• **Deforestation- and conversion-free** (also referred to as "no-conversion"): commodity production, sourcing, or financial investments that do not cause or contribute to deforestation and the conversion of natural ecosystems.
	  ○ Conversion-free refers to no gross conversion of natural ecosystems, which the Accountability Framework specifies as the appropriate policy and goal on this topic for companies and supply chains.
	  ○ Deforestation-free refers to no gross deforestation of natural forests, which the Accountability Framework specifies as the appropriate policy and goal on this topic for companies and supply chains.
	  ○ In the context of the Accountability Framework, deforestation refers to the loss of natural forest (see definition of deforestation).
	  ○ The terms "no-conversion", and "deforestation- and conversion-free" are used in favor of "zero-conversion" because "zero" can imply an absolutist approach that may be at odds with the need to sometimes accommodate minimal levels of conversion at the site level in the interest of facilitating optimal conservation and production outcomes (see AFi's definition for minimal level [of deforestation or conversion], 2024) (adapted from AFi, 2024).

Additional information	• For information on whether the conversion of different land types would violate no-deforestation or no-conversion commitments, see AFi's Operational Guidance: Applying the Definitions Related to Deforestation and Conversion (2023). A useful diagram of what constitutes conversion of natural forest into planted area can be found on page 21. • For further info on monitoring or estimating your deforestation/conversion, see AFI's Guidance on Monitoring and Verification (2020).

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	F only
Questionnaire sector	Question level	All (except FS)

(8.11) For volumes not assessed and determined as deforestation- and conversion-free (DCF), indicate if you have taken actions in the reporting year to increase production or sourcing of DCF volumes.

Question details	
Question dependencies	This question only appears you select any options except "Yes, deforestation- and conversion-free (DCF) status assessed" in column "DF/DCF status assessed for this commodity", or if a value other than "100" is disclosed in column "% of disclosure volume determined as DF/DCF in the reporting year" of 8.9.
Change from last year	No change
Rationale	This question allows organizations to disclose actions taken in the reporting year related to volumes that are not yet assessed and determined as DCF. Achieving deforestation- and conversion-free value chains may take longer for organizations engaging in transformative actions across sourcing landscapes. This question allows data users to understand the actions your organization is taking to address environmental or social issues related to commodity production/sourcing and if and how these actions contribute to determining the DCF status of commodity volumes or remediate past conversion.
Ambition	• Organizations are progressing towards achieving full DCF status in their direct operations and value chain. • Organizations contribute to halting deforestation and conversion on the ground by actively working with non-compliant suppliers, ensuring smallholder inclusion, and working collaboratively in landscapes/jurisdictions.
Response options	

0	1
Commodity	Actions taken to increase production or sourcing of DCF volumes
Timber products	Select from: • Yes • No, but we plan to within the next two years • No, and we do not plan to within the next two years
Palm oil	
Cattle products	
Soy	
Rubber	
Cocoa	
Coffee	

[Fixed row]

Requested content	*General*
	• Do not report on actions that have been taken to already determine volumes as DCF as this should be reported in questions 8.9, 8.9.1, 8.9.2, and 8.9.3. The focus of this question is on the proportion of your disclosure volume that has not yet been determined as DCF.
	
	Actions taken to increase production or sourcing DCF volumes (column 1)
	• Select "Yes" if you have taken actions to assess the DCF status or to address issues relating to non-compliant commodity volumes in the reporting year. For example;
	  ○ Improving value chain visibility through supplier mapping or traceability,
	  ○ Increasing the uptake of certification,
	  ○ working collaboratively with suppliers or working collaboratively in production/sourcing landscapes.

Explanation of terms	• **Actions:** activities, improvement processes, or practices that a company carries out to address environmental or social issues or to fulfil commitments, policies, goals, targets, or other obligations. Actions may be based, for instance, on best practices identified in the Accountability Framework or other credible standards and frameworks and/or on specific activities identified in action plans or engagement plans (AFi, 2024).
	• **Conversion:** loss of a natural ecosystem as a result of its replacement with agriculture or another land use, or due to a profound and sustained change in the natural ecosystem's species composition, structure, or function.
	  ○ Deforestation is one form of conversion (conversion of natural forests)
	  ○ Conversion includes severe degradation or the introduction of management practices that result in a profound and sustained change in the ecosystem's species composition, structure, or function.
	  ○ Change to natural ecosystems that meets this definition is considered to be conversion regardless of whether or not it is legal (AFi, 2024).
	• **Deforestation:** loss of natural forest as a result of: i) conversion to agriculture or other non-forest land use; ii) conversion to a tree plantation; or iii) severe and sustained degradation.
	  ○ Severe and sustained degradation (scenario iii in the definition) constitutes deforestation even if the land is not subsequently used for non-forest land use.
	  ○ Loss of natural forest that meets this definition is considered to be deforestation regardless of whether or not it is legal.
	  ○ The definition of deforestation signifies "gross deforestation" of a natural forest where "gross" is used in the sense of "total; aggregate; without deduction for reforestation or other offset." (adapted from AFi, 2024).
	• **Deforestation-free** (also referred to as: no-deforestation): commodity production, sourcing, or financial investments that do not cause or contribute to deforestation.
	  ○ Deforestation-free refers to no gross deforestation of natural forests, which the Accountability Framework specifies as the appropriate policy and goal on this topic for companies and supply chains.
	  ○ In the context of the Accountability Framework, deforestation refers to the loss of natural forest (see definition of deforestation).
	  ○ The terms "no-deforestation" and "deforestation-free" are used in favor of "zero deforestation" because "zero" can imply an absolutist approach that may be at odds with the need sometimes to accommodate minimal levels of conversion at the site level in the interest of facilitating optimal conservation and production outcomes (see

	AFi's definition for minimal level [of deforestation or conversion], 2024) (adapted from AFi, 2024). • **Deforestation- and conversion-free** (also referred to as "no-conversion"): commodity production, sourcing, or financial investments that do not cause or contribute to deforestation and the conversion of natural ecosystems. o Conversion-free refers to no gross conversion of natural ecosystems, which the Accountability Framework specifies as the appropriate policy and goal on this topic for companies and supply chains. o Deforestation-free refers to no gross deforestation of natural forests, which the Accountability Framework specifies as the appropriate policy and goal on this topic for companies and supply chains. o In the context of the Accountability Framework, deforestation refers to the loss of natural forest (see definition of deforestation). o The terms "no-conversion", and "deforestation- and conversion-free" are used in favor of "zero-conversion" because "zero" can imply an absolutist approach that may be at odds with the need to sometimes accommodate minimal levels of conversion at the site level in the interest of facilitating optimal conservation and production outcomes (see AFi's definition for minimal level [of deforestation or conversion], 2024) (adapted from AFi, 2024).

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	F only
Questionnaire sector	Question level	All except FS

(8.11.1) Provide details of actions taken in the reporting year to assess and increase production/sourcing of deforestation- and conversion-free (DCF) volumes.

Question details	
Question dependencies	This question only appears you select "Yes" in column "Actions taken to increase production or sourcing of DCF volumes" of 8.11.
Change from last year	Minor change
Rationale	Organizational approaches to achieving DCF status should support efforts to halt deforestation and conversion on the ground by working with non-compliant suppliers, ensuring smallholder inclusion, and working collaboratively in production landscapes. Achieving deforestation- and conversion-free value chains may take longer for organisations engaging in transformative actions across sourcing landscapes. This question allows data users to understand whether your organization is taking action to address environmental or social issues related to commodity production/sourcing and if and how these actions contribute to determining the DCF status of commodity volumes.
Ambition	• Organizations disclose actions taken to assesses DCF status and achieve DCF production and sourcing in their direct operations and value chain.

	• Organizations contribute to halting deforestation and conversion on the ground by actively working with non-compliant suppliers, ensuring smallholder inclusion, and working collaboratively in landscapes/jurisdictions.
Response options	

1	2	3	4	5	6
Commodity	Action type	% of disclosure volume that is covered by this action	Indicate whether you had any major barriers or challenges related to this action in the reporting year	Main measures identified to manage or resolve the challenges	Provide further details on the actions taken, their contribution to achieving DCF status, and any related barriers or challenges
Timber products	Select from: • Increasing traceability • Increasing physical certification • Increasing production unit monitoring • Increasing sourcing area level monitoring • Increasing supplier control systems • Working with non-compliant suppliers • Working with smallholders • Engaging and working collaboratively in landscape/jurisdictional initiatives • Working collaboratively in sector initiatives • Working to remediate past conversion • Other, please specify	Numerical field [enter a number from 0-100 using a maximum of 3 decimal places]	Select from: • Yes • No	Select all that apply response drop-down list below	Text field [maximum 2,500 characters]
Palm oil					
Cattle products					
Soy					
Rubber					
Cocoa					
Coffee					
Select from: • Timber products • Palm oil • Cattle products • Soy • Rubber • Cocoa • Coffee					

[Fixed row, add row]

Main measures identified to manage or resolve the challenges (column 5)	
• Development of certification and sustainability standards • Development of certification and sustainability standards across entire landscapes/jurisdictions • Greater alignment between company goals and goals at landscape/jurisdictional level • Greater community support to facilitate sustainable agriculture • Greater customer awareness • Greater enforcement of regulations • Greater stakeholder engagement and collaboration • Greater supplier awareness/engagement • Greater transparency	• Increased demand for certified products • Increased knowledge on commodity driven deforestation, forest degradation and/or conversion • Investment in monitoring tools and traceability systems • Improvement in data collection and quality • Involvement in landscape and/or jurisdictional initiatives • Involvement in multi-stakeholder initiatives • Minimizing food loss and waste • Price premium for certified materials • Reduced cost of certification/certified products • Other, please specify

Requested content	*General* • Do not report on actions that have been taken to determine volumes as DCF as this should be reported in questions 8.9/8.9.1/8.9.2/8.9.3/8.9.4. The focus of this question is on the proportion of your disclosure volume where DCF status has not yet been assessed or have been assessed but not determined as DCF. *% of disclosure volume that is covered by this action (column 3)* • This figure should be the percentage of your total disclosure volume that is covered by the action selected in column 2"Action type". Do not include volumes already reported in 8.9 as DCF. • For example, if you worked on increasing production unit monitoring for 100% of your disclosure volume in the reporting year and reported 60% of it as DCF in 8.9, you should report on the remaining 40% here. *Indicate whether you had any major barriers or challenges related to this action in the reporting year (column 4)* • Select "Yes" if your organization in the reporting year experienced major barriers or challenges to implementing your selection in column 2 "Action type". • For example, if you selected "Increasing physical certification" in column 2 "Action type", your organization may have experienced major barriers or challenges if it found the certification requirements to be complex. *Main measures identified to manage or resolve the challenges (column 5)* • This column only appears if "Yes" is selected in column 4 "Indicate whether you had any major barriers or challenges related to this action in the reporting year • Select the options that best describe your measures for addressing barriers or challenges to achieving DCF value chains through the action selected in column 2 "Action type". • If none of the options are suitable, select 'Other, please specify' and provide a label for your measure. *Provide further details on the actions taken, their contribution to achieving DCF status, and any related barriers or challenges (column 6)* • Provide further details on the action taken in the reporting year. • Explain how the action is helping your organization achieve DCF status and when you expect to reach DCF status for your produced or sourced volumes that the action relates to, including any interim milestones.

	• If you experienced any barriers or challenges in assessing the DCF status or addressing non-compliance for these volumes, provide further details, including: o Brief description of how the barrier/challenge impacted your organization's progress. o Measures that your organization has identified to resolve the barriers or challenges. o Plans to implement these measures.

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	F only
Questionnaire sector	Question level	All except FS

Certified commodity volumes sold

(8.12) Indicate if certification details are available for the commodity volumes sold to requesting CDP Supply Chain members.

Question details	
Change from last year	No change
Rationale	This information will provide clarity to CDP Supply Chain members on whether data is available for the percentage of the total commodity volume bought from your organization that is certified by a third party. This meets the transparency expectations from requesting members and allows organizations to disclose their progress on securing a supply of sustainable raw materials and/or products. Additionally, this question allows CDP Supply Chain members to understand the primary reasons for not disclosing certification details for the volumes sold by your organization. This provides insight into the main challenges in this area and informs members on plans to address these challenges.
Response options	

0	1	2	3	4	5	6
Commodity	Third-party certification scheme adopted	Certification details are available for the volumes sold to any requesting CDP Supply Chain members	Primary reason certification details are not available for the volumes sold to any requesting CDP Supply Chain members	Explain why certification details are not available for the volumes sold to any requesting CDP Supply Chain members	Primary reason that third-party certification has not been adopted	Explain why third-party certification has not been adopted

Timber products	Select from: • Yes • No, but we plan to adopt third-party certification within the next two years • No, and we do not plan to adopt third-party certification within the next two years	Select from: • Yes • No • Unknown • We do not supply requesting members with goods and services containing this commodity	Select from: • In the process of certifying this commodity • Data is confidential • Insufficient resources to complete collection of data • No requirement from customers to track certification levels in the past • Levels of certification are not recorded at the corporate level • Insufficient data on what is sold to requesting member • Judged to be unimportant or not relevant • Other, please specify	Text field [maximum 2,400 characters]	Select from: • Lack of internal resources, capabilities, or expertise (e.g., due to organization size) • No standardized procedure • Not an immediate strategic priority • Judged to be unimportant or not relevant • Other, please specify	Text field [maximum 2,400 characters]
Palm oil						
Cattle products						
Soy						
Rubber						
Cocoa						
Coffee						

[Fixed row]

Requested content	*General* • This question requests information on the third-party certified raw materials and/or products that your company sells to requesting CDP Supply Chain members. *Third-party certification scheme adopted (column 1)* • Select "Yes" if a proportion of the volumes sold to any requesting CDP Supply Chain members are certified. You will be able to provide details on which members you supply certified volumes to in the following question. *Certification details are available for the volumes sold to any requesting CDP Supply Chain members (column 2)* • Select "Yes" if you can provide the percentage of the total volume sold to any of your requesting members that is certified by a third party. *Explain why certification details are not available for the volumes sold to any requesting CDP Supply Chain members (column 4)* • If you select "In the process of certifying this commodity" in column 3 "Primary reason certification details are not available for the volumes sold to any requesting CDP Supply Chain members", specify which certifying body, the scheme, and the timeline for acquiring certification. *Explain why third-party certification has not been adopted (column 6)*

	• Provide details on the primary reason you have specified in column 5 "Primary reason that third-party certification has not been adopted". If applicable, include the products affected, regions and facilities. • If you have plans to adopt certification in the next two years, provide details on the type of certification, the products, and regions to be covered.
Explanation of terms	• **Certification:** the action or process of providing a product with an official document attesting to a status or level of achievement against a certain standard. • **Third-party certification:** when a certification process is carried out by an independent organization.

Tags		
Authority type	Supply chain	
Environmental Issue (Theme)	Question level	F only
Questionnaire sector	Question level	All (except FS)

(8.12.1) Provide details of the certified volumes sold to each requesting CDP Supply Chain member.

Question details	
Question dependencies	This question only appears if you select "Yes" in response to column 2 "Certification details are available for the volumes sold to any requesting CDP Supply Chain members" in 8.12.
Change from last year	No change
Rationale	This question gathers details on the percentage of the total commodity volume bought from your organization that is certified by a third party, the certification schemes used and forms of commodities that are certified.
Response options	

1	2	3	4	5	6	7	8
Requesting member	Commodity	Form of commodity	Total volume of commodity sold to requesting member	Metric	Third-party certification scheme	% of the total volume of commodity sold to requesting member that is certified	Comment (optional)
Select from: • Member drop down list	Select from: • Timber products • Palm oil • Cattle products • Soy • Rubber • Cocoa	Select all that apply from response drop-down options below	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Select from: • Metric tons • Spend • Liters • Gallons • Round wood equivalent (RWE)	Grouped option (single-select group; single-select option) from dropdown list below:	Numerical field [enter a number from 0-100 using a maximum of 2 decimal places]	Text field [maximum 1,000 characters]

	• Coffee			• Wood raw material equivalent (WRME) • Cubic meters • Square meters • Other, please specify			

[Add Row]

Form of commodity (column 3)	
Timber products: • Boards, plywood, engineered wood • Cellulose-based textile fiber • Goods not for resale (GNFR) • Hardwood logs • Paper • Primary packaging • Pulp • Sawn timber, veneer, chips • Secondary packaging • Softwood logs • Tertiary packaging • Unprocessed wood fiber • Wood-based bioenergy • Other form of timber products, please specify Palm oil: • Crude palm kernel oil (CPKO) • Crude palm oil (CPO) • Fresh fruit bunches (FFB) • Palm biodiesel • Palm kernel meal (PKM) • Palm kernel oil derivatives • Palm oil derivatives • Refined palm oil • Other form of palm oil, please specify	Cattle products: • Beef • By-products (e.g. glycerin, gelatin) • Cattle • Hides/ leather • Tallow • Tallow biodiesel • Other form of cattle products, please specify Soy: • Embedded soy • Soybean meal • Soybean oil • Soy biodiesel • Soy derivatives • Whole soybeans • Other form of soy, please specify Other, please specify

Third-party certification scheme (column 6)	
Forest management unit/Producer certification • Biosuisse organic [Palm oil, Cattle products, Soy, Coffee, Cocoa] • Donau Soja [Soy] • Europe Soja [Soy] • FSC Controlled Wood certification [Timber] • FSC Forest Management certification [Timber products, Rubber] • ISCC CORSIA • ISCC EU [Palm oil, Cattle products, Soy, Timber products, Coffee, Cocoa] • ISCC Japan FIT [Palm oil] • ISCC PLUS	Chain-of-custody certification • Donau Soja – Segregated [Soy] • Europe Soja – Segregated [Soy] • FSC Chain-of-Custody certification (any type) [Timber products, Rubber] • FSC Recycled certification [Timber products] • ISCC CORSIA – Identity preserved • ISCC CORSIA - Mass Balance • ISCC CORSIA – Segregated • ISCC EU – Identity preserved [Palm oil, Cattle products, Soy, Timber products, Coffee, Cocoa] • ISCC EU - Mass Balance [Palm oil, Cattle products, Soy, Timber products, Coffee, Cocoa]

• Naturland [Cattle products, Soy, Coffee, Cocoa] • PEFC Sustainable Forest Management certification [Timber products, Rubber] • Preferred by Nature Sustainability Framework • ProTerra certification [Soy, Coffee, Cocoa, Cattle products, Palm oil] • RA Sustainable Agriculture standard: Farm certificate [Coffee, Cocoa] • RSB Global Advanced Products • RSB Global Fuels • RSB ICAO CORSIA • RSB Japan FIT Biomass [Palm oil] • RSPO producer/grower certification [Palm oil] • RTRS standard for Responsible Soy Production [Soy] • SFI Forest Management standard [Timber products] • Soil Association Organic Farming & Growing (GB and Northern Ireland) [Cattle products, Soy] • SURE [Timber products, Palm oil, Soy] • Sustainable Biomass Program [Timber products] • Other forest management/producer certification, please specify	• ISCC EU – Segregated [Palm oil, Cattle products, Soy, Timber products, Coffee, Cocoa] • ISCC Japan FIT – Identity preserved [Palm oil] • ISCC Japan FIT – Segregated [Palm oil] • ISCC PLUS - Controlled blending • ISCC PLUS – Identity preserved • ISCC PLUS - Mass Balance • ISCC PLUS – Segregated • PEFC Chain-of-Custody (any type) [Timber products, Rubber] • PEFC Recycled certification [Timber products, Rubber] • Preferred by Nature Sustainability Framework Chain-of-Custody – Mass Balance • Preferred by Nature Sustainability Framework Chain-of-Custody – Segregated • ProTerra certification – Identity preserved [Soy, Coffee, Cocoa, Cattle products, Palm oil] • ProTerra certification – Segregated [Soy, Coffee, Cocoa, Cattle products, Palm oil] • ProTerra certification – Mass balance [Soy, Coffee, Cocoa, Cattle products, Palm oil] • RA Sustainable Agriculture standard: Supply chain certificate – Identity preserved [Coffee, Cocoa] • RA Sustainable Agriculture standard: Supply chain certificate – Mass balance [Coffee, Cocoa] • RA Sustainable Agriculture standard: Supply chain certificate – Segregated [Coffee, Cocoa] • RSB EU RED Fuel - Mass balance • RSB Global Advanced Products - Controlled Blending • RSB Global Advanced Products - Controlled Blending • RSB Global Advanced Products – Identity preserved • RSB Global Advanced Products - Mass Balance • RSB Global Advanced Products - Mass Balance • RSB Global Advanced Products – Segregated • RSB Global Fuels - Controlled Blending • RSB Global Fuels - Controlled Blending • RSB Global Fuels – Identity preserved • RSB Global Fuels - Mass Balance • RSB Global Fuels - Mass Balance • RSB Global Fuels – Segregated • RSB ICAO CORSIA – Identity preserved • RSB ICAO CORSIA - Mass Balance • RSB ICAO CORSIA – Segregated • RSB Japan FIT Biomass – Identity Preserved [Palm oil] • RSB Japan FIT Biomass – Segregated [Palm oil] • RSPO - Mass Balance [Palm oil] • RSPO supply chain certification – Identity Preserved [Palm oil] • RSPO supply chain certification – Segregated [Palm oil] • RTRS chain-of custody standard – Mass balance [Soy] • RTRS chain-of custody standard – Segregated [Soy] • SFI Chain-of-Custody – Percentage [Timber products] • SFI Chain-of-Custody – Physical separation [Timber products] • SURE – Mass balance [Timber products, Palm oil, Soy] • Sustainable Biomass Program Chain-of-Custody – Separation method [Timber products] • Other chain-of-custody certification, please specify

Requested content	*Requesting member (column 1)* • Add a row for each CDP Supply Chain requesting member for which you can provide the percentage of products sold to requesting members that are third-party certified. You should not add rows for requesting members for which you cannot provide this percentage. • Disclosers must check that the requesting members presented in this table are correct for their organization for the reporting period. *Commodity (column 2)* • Drop-down options will appear relating to the commodity you are disclosing information on. • Add one row for each commodity that you can provide data on the percentage of the total volume of commodity sold to the requesting member selected in column 1 "Requesting member" that is certified. • You are expected to provide data for all commodities included in your disclosure. *Total volume of commodity sold to member (column 4)* • Provide a figure for the total volume of a specific commodity (either as raw materials or manufactured goods) sold to a specific requesting member. If the figure is an estimation, please state this in column 8 "Comment (optional)". • You are able to report your figure in procurement spend instead of volume. This should be in the same currency selected in 1.2. *% of the total volume of commodity sold to requesting member that is certified (column 7)* • Indicate the percentage that best represents how much of the disclosed commodity sold to the requesting member is currently certified by the scheme selected in column 6 "Third-party certification scheme". • Note that the percentage disclosed in this column should refer to the percentage of total volume that is sold to this specific member. For example: $$\%\ of\ total\ commodity\ volume\ sold\ to\ member\ that\ is\ certified = \frac{Certified\ commodity\ volume\ sold\ to\ requesting\ member}{Total\ volume\ of\ commodity\ sold\ to\ requesting\ member}\ x\ 100$$ Comment (optional) (column 8) • You can use this column to provide further details if you wish.

Tags		
Authority type	Supply chain	
Environmental Issue (Theme)	Question level	F only
Questionnaire sector	Question level	All (except FS)

Emissions

(8.13) Does your organization calculate the GHG emission reductions and/or removals from land use management and land use change that have occurred in your direct operations and/or upstream value chain?

Question details	
Change from last year	No change
Rationale	Understanding the GHG emissions reductions/removals from land use management and land use change can inform mitigation strategies. This question enables requesting CDP Supply Chain members to understand progress towards emissions reduction targets and it allows organizations to assess progress with regards to reducing emissions beyond business-as-usual scenarios (beyond standard maintenance/ replacement activities).
Response options	

0	1	2	3
Commodity	GHG emissions reductions and removals from land use management and land use change calculated	Primary reason your organization does not calculate GHG emissions reductions and removals from land use management and land use change	Explain why your organization does not calculate GHG emissions reductions and removals from land use management and land use change
Timber products	Select from: • Yes, and willing to share details with requesting CDP Supply Chain members • Yes, but not willing to share details with requesting CDP Supply Chain members • No, but plan to do so in the next two years • No, and do not plan to do so in the next two years	Select from: • Lack of internal resources, capabilities, or expertise (e.g., due to organization size) • No standardized procedure • Not an immediate strategic priority • Judged to be unimportant or not relevant • Other, please specify	Text field [maximum 2,400 characters]
Palm oil			
Cattle products			
Soy			
Rubber			
Cocoa			
Coffee			

[Fixed row]

Requested content	*General* • The GHG Protocol is developing new Land Sector and Removals Guidance. This new guidance is currently in the pilot testing and review phase and will be finalized and published in 2024.

	Companies responding to the CDP 2024 climate change questionnaire should report in accordance with existing GHG Protocol corporate standards and are not required to adhere to the draft Land Sector and Removals Guidance, as it is still under development. • Emissions reductions and removals from land use management and land use change could come from land use activities (forest management) and direct land use change (afforestation, reforestation, restoration) within the organization's direct operations and/or upstream value chain. • Select "Yes…" if your organization has activities in its direct operations and/or upstream value chain that have been part of a defined program of emissions reduction activities or where additional investment beyond standard maintenance/replacement has been made to reduce GHG emissions or enhance GHG removals. • This question does not include estimates of technological GHG removals and storage (e.g., carbon capture and storage, direct air capture, enhanced weathering/mineralization, etc.) *Explain why your organization does not calculate the GHG emissions and removals from land use management and land use change (column 3)* • This column only appears if you select either of the "No…" options in column 1 "GHG emissions reductions and removals from land use management and land use change calculated". • Provide an explanation as to why you do not calculate the GHG emission reductions and/or removals from land use management and land use change, including any plans to address this in the future.

Tags		
Authority type	Supply chain	
Environmental Issue (Theme)	Question level	F only
Questionnaire sector	Question level	All (except FS)

(8.13.1) Provide details on the actions your organization has taken in its direct operations and/or upstream value chain that have resulted in reduced GHG emissions and/or enhanced removals.

Question details	
Question dependencies	This question only appears if you select "Yes, and willing to share details with requesting CDP Supply Chain members" in response to column 1 "GHG emissions reductions and removals from land use management and land use change calculated" of 8.13.
Change from last year	No change
Rationale	Understanding the GHG emissions/removals from land use management and land use change can inform mitigation strategies. This question enables CDP supply chain requesting members to understand progress towards emissions targets and it allows organizations to assess progress with regards to reducing emissions beyond business-as-usual scenarios (beyond standard maintenance/replacement activities).
Response options	

1	2	3	4	5	6	7	8
Commodity	Description of actions	CO2e reductions and removals achieved from base year (metric tons CO2e)	Base year	Emissions accounting boundary	Scope	Emissions accounting methodology and standards	Explain calculation
Select from: • Timber products • Palm oil • Cattle products • Soy • Rubber • Cocoa • Coffee	Text field [maximum 2,400 characters]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Numerical field [enter a number between 1900-2025]	Select from: • Included in the corporate GHG inventory boundary • Partly included in the corporate GHG inventory boundary • Not included in the corporate GHG inventory • Uncertain	Select from drop-down list below	Select all that apply: • GHG Protocol Corporate Accounting and Reporting Standard • Corporate Value Chain (Scope 3) Standard • The GHG Protocol for Project Accounting • LULUCF Guidance for GHG Project Accounting • Value chain (scope 3) intervention guidance • The GHG Protocol Agricultural Guidance • Accounting for natural climate solutions guidance • ISO 14064-1:2018 • An established project-level methodology, please specify	Text field [maximum 1,000 characters]

[Add row]

Scope (column 6)
• Scope 1
• Scope 2 (location-based)
• Scope 2 (market-based)
• Scope 1+2 (location-based)
• Scope 1+2 (market-based)
• Scope 1+2 (location-based) +3 (upstream)
• Scope 1+2 (location-based) +3 (downstream);
• Scope 1+2 (location-based) +3 (upstream & downstream)
• Scope 1+2 (market-based) +3 (upstream)
• Scope 1+2 (market-based) +3 (downstream)

- Scope 1+2 (market-based) +3 (upstream & downstream)
- Scope 3 (upstream)
- Scope 3 (downstream)
- Scope 3 (upstream & downstream)
- Scope 3: Purchased goods & services
- Scope 3: Capital goods
- Scope 3: Fuel- and energy-related activities (not included in Scopes 1 or 2)
- Scope 3: Upstream transportation & distribution
- Scope 3: Waste generated in operations
- Scope 3: Business travel
- Scope 3: Employee commuting
- Scope 3: Upstream leased assets
- Scope 3: Investments
- Scope 3: Downstream transportation and distribution
- Scope 3: Processing of sold products
- Scope 3: Use of sold products
- Scope 3: End-of-life treatment of sold products
- Scope 3: Downstream leased assets
- Scope 3: Franchises
- Other, please specify

Requested content	*General* • You should answer this question in the context of the reporting year, for your disclosed commodities, and only for actions implemented related to land use management and land use change. • The actions implemented could include any intervention that introduces a change to production, practice or switched supply to reduce emissions and/or enhance removals. The implementation may include several activities that reduce or remove emissions in different ways and that may or may not be included within the corporate GHG inventory. *Description of actions (column 2)* • Provide an explanation as to how the action implemented has resulted in GHG emissions reductions and removals. • The company should be able to demonstrate that their actions substantively contributed to or enable the resulting emissions benefit. If it is a joint approach with other companies that have resulted in an emissions benefit, this should be stated here. • Examples of actions implemented could include: o The increased procurement/production of commodities traceable to origin; o The increased procurement/production of certified commodities; o A verifiable reduction in deforestation and conversion of other natural ecosystems; o The increased procurement/production of commodities compliant with no deforestation and or no conversion commitments, policies, goals, targets, or other obligations; o Ecosystem restoration/reforestation/afforestation projects. *CO2e reductions and removals achieved from base year (metric tons CO2e) (column 3)*

	• To understand the net change, it is important to report these reductions and removals in the context of the base year. The base year will be prior to any action being implemented. • Enter the expected annual CO_2e reductions or removals in metric tons that have occurred. It is acknowledged that this figure is likely to be an estimate. • Reductions should be reported compared to emissions in the base year. • Removals should be reported compared to the cumulative rate of removal in the base year. *Base year (column 4)* • The base year is the year against which you are comparing your reductions or removals achieved. • Enter your base year from which you are reporting your CO_2e reductions. This is prior to the action being implemented, or within a reasonable timeframe (i.e. where data is available and can be verified). • You cannot have a base year that is in the future. *Emissions accounting boundary (column 5)* • In line with GHG Protocol, when companies implement internal projects that reduce GHG emissions from their operations, the resulting reductions are usually captured in their inventory's boundaries. • If the claims to the emissions reductions are sold to third parties as carbon credits, then the reporting company shall not include them in the corporate inventory. • If companies make changes to their own operations that result in GHG emissions changes at sources not included in their own inventory boundary, these reductions shall be reported separately from the GHG inventory. *Scope (column 6)* • If you have selected "Included in the corporate GHG inventory boundary" or "Partly included in the corporate GHG inventory boundary" you will need to select the relevant scopes. • The scopes will depend on the operations owned or controlled by a particular company. For most processors, traders, distributors, manufacturers, and retailers, emissions would be considered scope 3 emissions from purchased goods and services (i.e. emissions embedded in the purchase of raw materials). However, these emissions may fall under scope 1 for vertically integrated food companies and producers. *Emissions accounting methodology and standards (column 7)* • Select the options that best describe the methods and standards used to calculate your emissions reduction figure reported in column 3 "CO_2e reductions…". • If none of the options are applicable to your organization, select "An established project-level methodology, please specify" and indicate the methodology you used to calculate the figure in column 3 "CO2e reductions and removals achieved from base year (metric tons CO2e)". *Explain calculation (column 8)* • If the reported emission reductions and removals are only partly included in the corporate GHG inventory, specify the share included and explain how it was defined.
Additional information	• The following GHG calculations tools can be used for assessing commodity-specific emissions: - RSPO PalmGHG Calculator - GHG Protocol Pulp and Paper tool - Cool Farm tool - FAO EX-ACT tool

	• For practical examples of companies that are accounting for GHG emissions from land use and land use change, see the Accounting for Natural Climate Solutions Guidance.

Tags		
Authority type	Supply chain	
Environmental Issue (Theme)	Question level	F only
Questionnaire sector	Question level	All (except FS)

Legal compliance

(8.14) Indicate if you assess your own compliance and/or the compliance of your suppliers with forest regulations and/or mandatory standards, and provide details.

Question details	
Change from last year	No change
Rationale	This question gathers data on how your organization assessed compliance with forest laws and regulations in its direct operations and the rest of its value chain within the reporting year. Assessment of applicable laws is an important aspect of social and environmental due diligence, and good practice that promotes legal compliance in the countries/areas of origin of commodities, including when acquiring lands and resources. For those organizations with operations in Brazil, compliance with the Brazilian Forest Code indicates that organizations are working to ensure their production in Brazil is compliant with national legislation.
Ambition	The organization is compliant with all applicable laws and regulations in their direct operations and upstream value chain.
Response options	

1	2	3	4	5
Assess legal compliance with forest regulations	Aspects of legislation considered	Procedure to ensure legal compliance	Indicate if you collect data regarding compliance with the Brazilian Forest Code	Please explain
Select from: • Yes, from suppliers • Yes, from owned, managed and/or controlled land	Select all that apply: • Land use rights • Environmental protection	Select all that apply: • Certification • First party audits • Ground-based monitoring	Select from: • Yes • No, but we plan to collect data on this indicator	Text field [maximum 5,000 characters]

• Yes, from both suppliers and owned/managed/controlled land • No, but we plan to within the next two years • No, and we do not plan to within the next two years	• Forest-related rules, including forest management and biodiversity conservation, where directly related to wood harvesting • Third parties' rights • Labor rights • Human rights protected under international law • The principle of free, prior and informed consent (FPIC), including as set out in the UN Declaration on the Rights of Indigenous Peoples • Tax, anti-corruption, trade and customs regulations	• Remote sensing or other geospatial monitoring • Second party audits • Supplier self-declaration • Third party tools • Third party databases • Third party audits • Other, please specify	within the next two years • No, and we do not plan to collect data on this indicator within the next two years	

[Fixed row]

Requested content	*General* • This question requests information on the mechanisms your organization has in place to ensure legal compliance of the commodities you produce and/or source. This includes compliance with laws and regulations in owned or managed land, in the case of producers, or assessment of legal compliance of the suppliers in your value chain. This can relate to specific laws from the countries where the commodities are produced, laws from consumer countries/areas (e.g. US Lacey Act), or international laws (e.g. CITES). *Aspects of legislation considered (column 2)* • This column appears if any "Yes" option is selected in column 1 "Assess legal compliance with forest regulations". • Select the aspects of legislation which are considered as part of the assessment process when determining compliance with forest regulations and mandatory standards. *Procedure to ensure legal compliance (column 3)* • This column appears if any "Yes" option is selected in column 1 "Assess legal compliance with forest regulations". • Select the tools and methods used by your organization to ensure that commodities you produce and/or source are compliant with forest regulations and mandatory standards from the respective countries/areas of origin or from consumer countries/areas (e.g. EU Timber Regulation). *Indicate if you collect data regarding compliance with the Brazilian Forest Code (column 4)* • This column appears if: o You selected "Brazil" in column "Country/area" of 8.3 and either "Yes, from owned, managed and/or controlled land" or "Yes, from both suppliers and owned/managed/controlled land" in column "Assess legal compliance with forest regulations"; or

	○ You selected "Brazil" in column "Country/area" of 8.5 and either "Yes, from suppliers" or "Yes, from both suppliers and owned/managed/controlled land" in column "Assess legal compliance with forest regulations". • Data collection regarding compliance with the Brazilian Forest Code can include: ○ % of owned and/or managed properties registered on the Rural Environmental Registry (CAR) database, with active status. ○ % of owned and/or managed properties with Legal Reserve (RL) and/or Permanent Protected Area (APP) deficit. ○ % of owned and/or managed properties with signed Terms of Commitment of the Environmental Regularization Program (PRA). ○ % of owned and/or managed properties with no gross deforestation after July 2008. *Please explain (column 5)* • If your process for ensuring legal compliance focuses on specific laws, indicate which laws and/or mandatory standards your organization considers when assessing compliance aspects. • Provide further details on the procedure, including the specific tools and methods, used by your organization to ensure that commodities you produce and/or source are compliant with forest regulations and mandatory standards from your respective countries/areas of origin or from consumer countries/areas (e.g. EU Timber Regulation). • If your assessment prioritizes certain national or subnational jurisdictions based on higher deforestation risk, provide an explanation. • If applicable, provide details of the data collected for compliance with the Brazilian Forest Code, and the methods used to collect the data. • If you do not assess legal compliance with forest regulations, provide an explanation on the reasons why, and any plans to do so within the next two years. • If you source and/or produce volumes in Brazil, but do not collect data on the Brazilian Forest Code, provide an explanation on the reasons why, and any plans to do so within the next two years.
Explanation of terms	• Environmental Regularization Program or PRA (Brazilian Forest Code): defines the activities to be implemented within or outside the rural property to comply with the Brazilian Forest Code, including the conservation, reforestation or restoration of APPs, Restricted Use Areas, as well as the compensation of Legal Reserve areas. • Legal compliance (with forest regulations and/or mandatory standards): involves adhering to the rules prescribed by government which regulate the use, protection and/or conservation of forests. Regulations encompass tenure and use rights, protected areas, sustainable forest management and compliance with trade and customs laws. Mandatory standards require compliance from all relevant companies within a jurisdiction, as with the Indonesian Sustainable Palm Oil (ISPO) standard which applies to all oil palm growers operating in Indonesia (adapted from the Forest Legality Initiative and SPOTT). • Legal Reserve or RL (Brazilian Forest Code): the proportion of the land on which native vegetation must be maintained in Brazil. Requirements for the proportion of land which must be set aside vary depending on the biome a municipality is officially located in. In the Legal Amazon the proportion is 50-85, in the Cerrado 35% and elsewhere 20% (WWF, 2015).

	• **Permanent Protection Areas or APP (Brazilian Forest Code):** under Brazilian law, there are areas which must be set aside such as river banks, watersheds and steep slopes. APP are physically and ecologically fragile and provide important environmental services. These areas vary between properties and may be allocated within the Legal Reserve (WWF, 2015). • **Rural Environmental Registry or CAR (Brazilian Forest Code):** the central tool for rural properties to become compliant with the Brazilian Forest Code requirements. All rural property owners must register their lands in CAR, including the location of APPs, Legal Reserves, and other elements. CAR is regulated by the National System of Information on the Environment (SINIMA) (WWF, 2015). • **Terms of Commitment (Brazilian Forest Code):** in Brazil, a formal document signed by the rural landowner in which he or she commits to redress the environmental deficit of the property, including, at least, commitments to conserve, reforest or restore APPs, Legal Reserves and Restricted Use Areas. Legal Reserve areas may be restored or compensated (WWF, 2015).
Additional information	For an overview of the Brazilian Forest Code see WWF (2015), and for further information on assessing compliance with the Forest Code consult Proforest (2017).

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	F only
Questionnaire sector	Question level	All (except FS)

Landscape and jurisdictional approaches and initiatives

(8.15) Do you engage in landscape (including jurisdictional) initiatives to progress shared sustainable land use goals?

Question details	
Change from last year	No change
Rationale	A growing number of organizations, as well as platforms such as the Consumer Goods Forum and the Soft Commodities Forum, are incorporating landscape and jurisdictional approaches and initiatives as a part of corporate sustainability strategies. Working collaboratively with multiple actors at landscape and jurisdictional scale is increasingly accepted as a best practice approach to driving conservation and restoration impacts at scale, tackling deforestation and conversion commitments through a value chain and achieving sustainability goals, especially where there are systemic challenges in production landscapes. This question helps data users to understand which organizations are taking this approach and engaging in such landscape and jurisdictional initiatives.
Ambition	The organization engages collaboratively to drive shared goals that contribute to positive outcomes in landscapes and jurisdictions.
Response options	

1	2	3

Engagement in landscape/jurisdictional initiatives	Primary reason for not engaging in landscape/jurisdictional initiatives	Explain why your organization does not engage in landscape/jurisdictional initiatives
Select from: • Yes, we engage in landscape/jurisdictional initiatives • No, we do not engage in landscape/jurisdictional initiatives, but we plan to in the next two years • No, we do not engage in landscape/jurisdictional initiatives, and we do not plan to within the next two years	Select from: • Benefits of engaging in landscapes/jurisdictions unclear • Insufficient data on operations • Lack of internal resources, capabilities, or expertise (e.g., due to organization size) • Lack of knowledge or information on how to engage in landscape and/or jurisdictional initiatives • No standardized procedure • No suitable initiatives to engage in • Not an immediate strategic priority • Judged to be unimportant or not relevant • Other, please specify	Text field [maximum 1,500 characters]

[Fixed row]

Requested content	*General* • Engagement in landscape approaches and initiatives differ from other local engagements in that the goals and outcomes are defined at the landscape level and reached collectively through a multi-stakeholder governance process and are jointly monitored and reported on through an integrated landscape management framework. • Engagement can range from involvement in set-up and management of an initiative to preferential sourcing, or undertaking any activities that supports the goals of the landscape or jurisdictional initiative. • Select "Yes, we engage in landscape/jurisdictional initiatives" if you have any engagement activities aligned with the collective goals of a landscape or jurisdictional initiative, regardless of whether these activities are linked to your own sourcing or production of commodities or the activities are separate to your own sourcing/production. *Primary reason for not engaging in landscape/jurisdictional initiatives (column 2)* • Only appears if "No, we do not engage in landscape/jurisdictional initiatives, but we plan to in the next two years" or "No, we do not engage in landscape/jurisdictional initiatives, and we do not plan to within the next two years" is selected in column "Engagement in landscape/jurisdictional initiatives". • Select the option that best describes the primary reason why your organization is currently not engaging in landscape and/or jurisdictional initiatives. • If you select "Other, please specify", provide a label for primary reason for not engaging in landscape and/or jurisdictional initiatives. *Explain why your organization does not engage in landscape/jurisdictional initiatives (column 3)* • Only appears if "No, we do not engage in landscape/jurisdictional initiatives, but we plan to in the next two years" or "No, we do not engage in landscape/jurisdictional initiatives, and we do not plan to within the next two years" is selected in column "Engagement in landscape/jurisdictional initiatives". • Describe the reasons your organization does not currently engage in landscape/jurisdictions initiatives and briefly explain your selected criteria in column "Primary reason for not engaging in landscape/jurisdictional initiatives". • If you select "No, we do not engage in landscape/jurisdictional initiatives, but we plan in the next two years" in column "Engagement in landscape/jurisdictional initiatives", you may additionally describe plans, including details of intended country/area, stakeholders, specific actions, goals of the engagement, timeframes, and investment.

Explanation of terms	• Landscape: defined geographic area with common and interacting ecological and socioeconomic characteristics. They may be delineated based on river basins, seascapes, ecosystems, jurisdictional boundaries, or in other ways (adapted from AFi, 2024). • Landscape and jurisdictional approach: a muti-stakeholder collaborative strategy to advance shared sustainability goals and build resilience at landscape scale. A jurisdictional approach is a landscape approach defined by administrative boundaries and with high level of government involvement. • Landscape and jurisdictional initiatives: the on-the-ground collaborative program to set common goals, take collective action while reconciling different interests, and monitor progress towards improving social, environmental, and economic outcomes at a landscape/jurisdictional scale.

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	F only
Questionnaire sector	Question level	All (except FS)

(8.15.1) Indicate the criteria you consider when prioritizing landscapes and jurisdictions for engagement in collaborative approaches to sustainable land use and provide an explanation.

Question details	
Question dependencies	This question only appears if you select "Yes, we engage in landscape/ jurisdictional initiatives" in response to column "Engagement in landscape/jurisdictional initiatives" of 8.15.
Change from last year	No change
Rationale	To effectively address deforestation, achieve sustainability targets, and to secure supply chain operations, organizations need to actively engage in the landscapes/jurisdictions they depend on. They will likely have key knowledge and expertise to share with existing initiatives and be able to progress shared goals effectively. Investors and other data users are interested in knowing how organizations identify collaborations that maximize value and positive impact. Prioritizing a landscape should go beyond a country/area level analysis to the regions within a value chain that pose the highest risk from deforestation and conversion. It will also identify landscapes that present opportunities for collaboration, such as governmental commitments and the presence of existing initiatives, including for production, conservation, and restoration activities. This requires an understanding of the overlay between footprint and risk/opportunity within these production landscapes. It is critical that organizations establish a definition for the priority landscapes within their sourcing footprint, and a set of criteria for choosing which landscape to engage in – such as a risk of non-compliance with sourcing policies or the presence of conditions that foster meaningful engagement. This ensures that the engagement and type of intervention integrates with the organization's sustainability strategy and risk assessment approach. Prioritizing action is important to maximize the potential impact of the engagement. It is important to consider enabling conditions both in the landscape/jurisdiction and in the organization.

Ambition	• The organization engages collaboratively to drive shared goals that contribute to positive outcomes in landscapes and jurisdictions. • The organization prioritizes which landscapes or jurisdictions to engage in based on where they are well-placed to have positive impact.
Response options	

1	2
Criteria for prioritizing landscapes/jurisdictions for engagement	Explain your process for prioritizing landscapes/jurisdictions for engagement
Select all that apply: • Ability to contribute to/ build on existing landscape/jurisdictional initiatives • Access to new markets • Commodity sourcing footprint • Organization has operational presence in area • Current and future sourcing risk • Local government's commitment to sustainable land use • Opportunity to build resilience at scale • Opportunity for increased human well-being in area • Opportunity to increase market access for smallholders and local communities • Opportunity to participate in new markets or financing mechanisms for the agricultural sector • Opportunity to protect and restore natural ecosystems • Presence of a neutral convener or implementer • Recognized as priority landscape by credible multi-stakeholder groups or industry platforms • Response to regulation • Response to voluntary sectoral agreement • Risk of biodiversity loss • Risk of deforestation, forests/land degradation, or conversion of other natural ecosystems • Risk of fires • Risk of human rights issues • Risk of issues related to land tenure rights • Risk of supplier non-compliance in area • Risk of water stress • Stakeholder/investor request • Supply of commodities strategically important • Other, please specify • No criteria considered	Text field [maximum 2,500 characters]

Requested content	*Criteria for prioritizing landscapes/jurisdictions for engagement (column 1)* • Select all the criteria your organization considers when prioritizing landscapes/jurisdictions for engagement. • If you select "Other, please specify", provide a label for criteria for prioritizing landscapes/jurisdictions for engagement. *Explain your process for prioritizing landscapes/jurisdictions for engagement (column 2)* • You may describe the process your organization followed for prioritizing landscapes/jurisdictions to engage collaboratively and briefly explain your selected criteria.

	• If you selected "No criteria considered", explain why your organization does not consider any criteria when prioritizing landscapes/jurisdictions for engagement, and if there are plans to consider any of the criteria in the future.

Explanation of terms	• **Conversion:** loss of a natural ecosystem as a result of its replacement with agriculture or another land use, or due to a profound and sustained change in the natural ecosystem's species composition, structure, or function.
	  ○ Deforestation is one form of conversion (conversion of natural forests).
	  ○ Conversion includes severe degradation or the introduction of management practices that result in a profound and sustained change in the ecosystem's species composition, structure, or function.
	  ○ Change to natural ecosystems that meets this definition is considered to be conversion regardless of whether or not it is legal (AFi, 2024).
	• **Deforestation:** loss of natural forest as a result of: i) conversion to agriculture or other non-forest land use; ii) conversion to a tree plantation; or iii) severe and sustained degradation.
	  ○ Severe and sustained degradation (scenario iii in the definition) constitutes deforestation even if the land is not subsequently used for non-forest land use.
	  ○ Loss of natural forest that meets this definition is considered to be deforestation regardless of whether or not it is legal.
	  ○ The definition of deforestation signifies "gross deforestation" of natural forest where "gross" is used in the sense of "total; aggregate; without deduction for reforestation or other offset." (adapted from AFi, 2024).
	• **Natural ecosystem:** an ecosystem that substantially resembles—in terms of species composition, structure, and ecological function—one that is or would be found in a given area in the absence of major human impacts. This includes human-managed ecosystems where much of the natural species composition, structure, and ecological function are present (AFi, 2024).
	• **Smallholder:** small-scale agricultural or forest products producers that are distinct from larger-scale producers found in similar contexts by virtue of many or all of the following characteristics:
	  ○ High degree of dependence on family labor;
	  ○ Profits accrue primarily to the farm/forest owner and their family;
	  ○ The farm/forest provides a primary source of income livelihood for the smallholder;
	  ○ Production units have a relatively small land footprint (relative to the range of production unit sizes for the given commodity and region);
	  ○ Household resources are allocated to both food crops and cash crops;
	  ○ Relatively low use of agricultural inputs and generally low productivity and yields;
	  ○ Significant economic constraints, such as lack of capital assets and low access to finance;
	  ○ Significant information constraints, including lack of technical knowledge and low access to market information (adapted from AFi, 2024).
	• **Convener:** An individual, organization or other stakeholder that leads or facilitates the design, set-up and high-level management of the initiative.
	• **Implementer:** An individual, organization or other stakeholder that executes actions based on collective goals.

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	F only
Questionnaire sector	Question level	All (except FS)

(8.15.2) Provide details of your engagement with landscape/jurisdictional initiatives to sustainable land use during the reporting year.

Question details	
Question dependencies	This question only appears if you select "Yes, we engage in landscape/jurisdictional initiatives" in response to column "Engagement in landscape/jurisdictional initiatives" of 8.15.
Change from last year	No change
Rationale	This question allows data users to understand: the landscape/jurisdictional initiatives you engage with, the nature of the engagement, the sustainability goals supported by your organization's activities, the investment, and how progress is monitored. Working collaboratively with multiple actors at a landscape and jurisdictional scale is increasingly accepted as a best practice approach to driving conservation and restoration results at scale, transitioning towards deforestation and conversion free production and achieving sustainability goals, especially where there are systemic challenges in production landscapes. Responses will provide valuable insights into good practice for corporate involvement in landscape and jurisdictional initiatives.
Ambition	The organization engages collaboratively to drive shared goals that contribute to positive outcomes in landscapes and jurisdictions.
Response options	

1	2	3	4	5	6	7	8
Landscape/ jurisdiction ID	Name of initiative	Country/area	Name of landscape or jurisdiction area	Attach public information about the initiative (optional)	Indicate if you can provide the size of the area covered by the initiative	Area covered by the initiative (ha)	Type of engagement
Select from: LJ1 – LJ25	Text field [maximum 500 characters]	Select from: • List of Forests-countries/areas • Other, please specify	Text field [maximum 500 characters]	[Attachment functionality]	Select from: • Yes • No, area is unknown • No, other reason, please specify	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 4 decimal places]	Select all that apply: • Convener: Leads or facilitates the design, set-up, and high-level management of the initiative • Partner: Shares responsibility with other stakeholders to manage and implement actions. • Implementer: Executes actions

							• based on the collective goals • Funder: Provides full or partial financial resources • Other, please specify

9	10	11	12	13	14
Engagement start year	Engagement end year	Estimated investment over the project period	Landscape goals supported by engagement	Organization actions supporting initiative	Type of partners engaged in the initiative design and implementation
Numerical field [enter a number between 1900 – 2050]	Select from: • Please specify • Not defined	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places and no commas]	Grouped option (multi-select group; multi-select option) from dropdown list below:	Grouped option (multi-select group; multi-select option) from dropdown list below:	Select all that apply: • Financial institution • National government • Sub-national government • Indigenous peoples • Local communities • NGO and/or civil society • Producers • Private sector • Other, please specify

15	16	17	18	19	20
Description of engagement	Collective monitoring framework used to measure progress towards landscape goals and actions	State the achievements of your engagement so far and how progress is monitored	Claims made	Type of claim made	Provide further details on your claim
Text field [maximum 2,500 characters]	Select from: • Yes, progress is collectively monitored using a shared external framework, please specify • Yes, progress is monitored using an internally defined framework • No, but we are planning to monitor progress in the next two years	Text field [maximum 2,500 characters]	Select from: • Yes, we are making a claim • No, we are not making any claims, but we plan to in the next two years • No, we are not making any claims, and we do not plan to within the next two years	Select from: • Individual claim • Collective claim • Both individual and collective • Other, please specify	Text field [maximum 2,500 characters]

	• No, and we do not plan to monitor progress in the next two years				

[Add row]

Landscape goals supported by engagement (column 12)	
Environmental: • Avoided deforestation/conversion of other natural ecosystems and/or decreased degradation rate • Biodiversity protected and/or restored • Carbon offsetting • Decreased ecosystem degradation rate • Ecosystem services maintained and/or enhanced • Forest fires monitored and prevented • Improved community resilience from climate adaptation plans or mitigation efforts • Improved rate of carbon sequestration (e.g., through restoration) • Increased and/or maintained protected areas • Natural ecosystems conserved and/or restored • Payments for Ecosystem Services (PES) scheme in place • Reduced emissions from land use change and/or agricultural production • Adequate water availability, water quality or access to WASH (Water, Sanitation and Hygiene) services • Other environmental landscape goal supported by engagement, please specify Governance: • Governance forums that represent all relevant stakeholders in place and maintained • Promotion of transparency, participation, inclusion, and coordination in landscape policy, planning, and management • Other governance landscape goal supported by engagement, please specify Social: • Credit available to family farms and/or local communities • Ensuring local communities and smallholders benefit from the outcomes of landscape/jurisdictional initiative • Implementation of livelihood activities/practices that reduce pressure on forests	• Improved business models that enable inclusion (including smallholders) • Improved capacity for community engagement in multi-stakeholder processes • Improved standard of living, especially for vulnerable and/or marginalized groups • Income diversification amongst producers in area • Increased rate of employment in the rural economy • Respect, protect, and fulfil human rights • Rights to land and resources recognized and protected, and related conflicts reduced • Other social landscape goal supported by engagement, please specify Production: • Improved and/or maintained soil health • Increased adoption of sustainable production practices (e.g., input use efficiency and water management practices) • Increased uptake of certification • Multi-commodity production promoted and farmer/supplier dependency on individual companies reduced • Reliable commodity traceability and landscape monitoring/data collection system • Sustainability of other natural resource-based production sectors promoted to and recognized by relevant stakeholders (e.g. mining, natural forest management and non-extractive uses) • Uptake of regenerative agriculture (e.g., agroforestry) practices • Other production landscape goal supported by engagement, please specify Other: • Other, please specify

Organization actions supporting initiative (column 13)	
Participate in planning and multi-stakeholder alignment: • Co-design and develop goals, strategies and an action plan with timebound targets and milestones for the initiative • Collaborate on establishing and managing monitoring system for deforestation, natural ecosystem conversion and/or degradation • Collaborate on establishing and managing monitoring system for biodiversity, habitat fragmentation and/or threats to IUCN Red List species in priority areas • Collaborate on establishing and managing monitoring system for livelihoods and human well-being • Collaborate on landscape sustainability assessments through participatory mapping	Enhance government and capacity: • Support local governments (or equivalent) to enhance landscape governance structure, and provide them with resources to develop and implement sustainable landscape policies and/or management plan • Support enforcement of land-use and/or zoning plans • Other actions relating to enhancing government and capacity, please specify Support and incentivize sustainable production and community land use practices:

• Collaborate on management/land use planning in the landscape/jurisdiction • Collaborate to maintain representation from all relevant stakeholders within governance structure of initiative • Help establish a transparent governance platform responsible for managing the initiative and its activities with clear roles, responsibilities and balanced decision-making • Help establish effective mechanisms for undertaking human rights due diligence, risk management, monitoring, verification, and grievance resolution • Identify and act on opportunities for pre-competitive collaboration with your sector • Identify and map stakeholders (including vulnerable and/or marginalized groups) and encourage their engagement in multi-stakeholder processes • Share spatial data and land management plans with other stakeholders in the landscape/jurisdiction • Other actions relating to participation in planning and multi-stakeholder, please specify Build community and multi-stakeholder capacities: • Communicate externally the business case for investing in landscapes/jurisdiction • Engage stakeholders on importance of conservation, restoration and/or rehabilitation • Implement REDD+ actions in the landscape/jurisdiction • Promote and implement climate change adaptation and mitigation activities • Share information on supplier non-compliance, value chain mapping and traceability with other stakeholders in the landscape/jurisdiction • Support communities and smallholders in gaining access to incentives (e.g. support achieving certification, group formation, getting land title, packaging access to loans, preferential sourcing etc.) • Support implementation of climate change vulnerability assessment • Other actions relating to building community and multi-stakeholder capacities, please specify	• Capacity building for farmers, smallholders and local communities to implement good agricultural practices (including improved efficiency, crop diversification and adoption of certification) • Collaborate on integrated watershed management and remediation activities • Improve sustainability of waste management practices • Provide financial support to fund FPIC processes and/or activities to halt systemic violations of workers' rights • Support Indigenous peoples and local communities to clarify and secure land tenure rights • Other actions relating to supporting and incentivizing sustainable production and community land use practices, please specify Link value chain action to landscape/jurisdictional initiative through private sector collaboration: • Collaborate on commodity traceability • Use preferential sourcing to support landscape/jurisdictional initiatives that are demonstrating progress • Other actions relating to linking value chain action to landscape/jurisdictional initiatives through private sector collaboration Support innovative financial mechanisms: • Finance carbon credits • Other actions relating to supporting innovative financial mechanisms, please specify Other: • Other, please specify

Requested content	*General* • When completing this question, you may report engagement activity that is in direct support of a landscape and/or jurisdictional initiative. • Consider whether the landscape level initiative can be considered as a jurisdictional initiative. If it is setting and monitoring outcomes at the level of a political boundary (for example state/province/district/municipality), with direct engagement from the government in supporting the outcomes, then this is a jurisdictional initiative (see explanation of "Landscape and jurisdictional initiative" below). • You must only report engagement that was active during the reporting period. • Add a new row for each jurisdictional/landscape initiative you are engaged in. *Landscape/jurisdiction ID (column 1)* • Select a unique reference number for each disclosed landscape/jurisdictional initiative.

- This reference number will be used in 8.13.3 and should refer to the same initiative (e.g., LJ1 should refer to the same landscape/jurisdictional initiative in both questions).

Name of initiative (column 2)

- Provide details of the official name of the initiative.
- This name may be the same as the landscape or jurisdiction area name in which the initiative operates or a distinct name officially agreed upon by initiative stakeholders.
- If the initiative has yet to be given an official name, state "Not defined".

Country/area (column 3)

- Indicate the country/area in which the initiative is located.

Name of landscape or jurisdictional area (column 4)

- Provide details on the name of the landscape or jurisdictional area.
- Names may be the jurisdictional boundary e.g., the subnational state, municipality, province or district. Or the name may be the ecological region e.g., the river basin, seascape or biological corridor. It could also include the name that stakeholders have used to define the geographical boundary through collaboration.

Attach public information about the initiative (optional) (column 5)

- This request is optional.
- Where further details on the initiative are web-based (e.g., initiative webpage), you must produce a static document to attach, due to the need to maintain a fixed response over time that can be accessed in full at any time in the future; a URL is inherently dynamic and therefore cannot fulfil this requirement.
- This document may be the landscape/jurisdictional initiative webpage or details hosted on a platform. For example, you may provide a document of the initiative profile on LandScale or SourceUp platforms.

Indicate if you can provide the size of the area covered by the initiative (column 6)

- If you are able to provide the size of the area (in hectares) covered by the named initiative, select "Yes".
- If you cannot provide the area covered by the initiative, select "No, other reason, please specify" and provide a reason in the text box provided.

Area covered by the initiative (ha) (column 7)

- This column only appears if "Yes" is selected in column "Indicate if you can provide the size of the area covered by the initiative".
- State the area in hectares covered by the named initiative.

Type of engagement (column 8)

- Organizations can engage in many ways with landscape and jurisdictional initiatives. The options specified are not mutually exclusive and an organization can select multiple types and give further details in column 15 "Description of engagement".
- Select convener if, for example, you participate in the design and overall planning and management of the initiative.
- Select funder if you provide full or partial monetary support towards the initiative.
- Select partner if, for example, you are responsible for the management and implementation of actions.
- Select implementer if, for example, you implement activities/actions that support the collective goals defined by the initiative.

Engagement start year (column 9) and Engagement end year (column 10)

	• Indicate the year that you started engaging in the initiative. This may not necessarily be the same year that the initiative started. • If you have defined the end year for your engagement in the landscape/jurisdictional initiative, select "Please specify" to disclose it. If engagement has already ended, the end year is expected to correspond to the reporting year. • If this is a long-term commitment with no anticipated year for your engagement to end, select "Not defined". *Estimated investment over the project period (column 11)* • Using the currency selected in 1.2, provide an estimate of the investment to date and estimated future investment over the length of the project period (i.e. from engagement start year to engagement end year). *Landscape goals supported by engagement (column 12)* • Select the options that best reflect the goals of the landscape/jurisdictional initiative that your engagement supports. • If you select "Other, please specify", provide a label for goals supported by engagement. *Organization actions supporting initiative (column 13)* • Select all the options that best reflect the actions you are taking to support the shared goals of the landscape/jurisdictional initiative. • If you select "Other, please specify", provide a label for organization actions supporting the initiative. *Types of partners engaged in the initiative design and implementation (column 14)* • Select all the relevant partners that are directly involved in the design, implementation, or monitoring process of the initiative. • If you select "Other, please specify", provide a label for partner involved in the initiative. *Description of engagement (column 15)* • Provide a brief description of the main characteristics of the collaborative initiative. • Provide an explanation of how your organization engages with the landscape/jurisdictional initiative. Cover each engagement type selected in column 8 "Type of engagement". • Describe the criteria used to prioritize the chosen goals in column 12 "Landscape goals supported by engagement" and actions in column 13 "Organization actions supporting initiative" and explain how the organization's actions contribute positively to addressing critical issues within the landscape/jurisdiction. • Describe the governance mechanisms in place where multiple stakeholders define and take decisions over the landscape/jurisdictional initiative, including a description of your role. • You may provide details on the name of the partners (e.g., partner organization name) and key stakeholders selected in column 14 "Type of partners engaged in the initiative design and implementation". Do not include the names of the individuals. *Collective monitoring framework used to measure progress towards landscape goals and actions (column 16)* • Select "Yes, progress is collectively monitored using a shared external framework, please specify" if there is a system/framework (used collectively by the stakeholders involved in the approach) in place to monitor progress in the landscape/jurisdiction. Provide a label to specify the assessment framework that you use (e.g., LandScale, IDH SourceUp). • If you monitor progress independently, select "Yes, progress is monitored using an internally defined framework".

	State the achievements of your engagement so far and how progress is monitored (column 17) • This column only appears if " Yes, progress is collectively monitored using a shared external framework, please specify" is selected in column 16 "Collective monitoring framework used to measure progress towards landscape goals and actions". • Explain how your organization's actions or support contributes to the landscape or jurisdictional initiative, providing an indication of progress made and how this has benefited relevant stakeholders. You may state the verification or validation status of the approach here. • Describe the achievements/outcomes of your engagement within the landscape/jurisdiction. This may relate to achievements with (but is not limited to) stakeholder engagement, governance, financing, policy influence, progress on commitments, and monitoring systems. • Indicate how the progress of your approach is monitored (e.g., performance relative to the timeframe and scale of the approach). *Claims made (column 18)* • Select the option that best reflects if you are making a claim about the investment, actions or outcomes in the named landscape. *Type of claim made (column 19)* • This column is only presented if "Yes, we are making a claim" is selected in column 18 "Claims made". • Select the option that best reflects the type of claim you have made. Refer to the explanation of terms section for further detail on the types of claims. • If you select "Other, please specify", provide a label for the type of claim you have made. *Provide further details on your claim (column 20)* • This column is only presented if "Yes, we are making a claim" is selected in column 18 "Claims made". • Provide further details on the claims that you have made including contextual information. • You may, for example, state the claim that you have made and detail where this claim has been made (e.g., organization website, organization policy document, initiative website). • If the claim made is the same as the achievement stated in column 17 "State the achievements of your engagement so far and how progress is monitored", detail this here. • If you selected "Other, please specify" in column 19 "Type of claim made", provide a brief description of what this category of claim refers to.
Explanation of terms	• Landscape: defined geographic area with common and interacting ecological and socioeconomic characteristics. They may be delineated based on river basins, seascapes, ecosystems, jurisdictional boundaries, or in other ways. • Landscape and Jurisdictional Approach: A muti-stakeholder collaborative strategy to advance shared sustainability goals and build resilience at landscape scale. A jurisdictional approach is a landscape approach defined by administrative boundaries and with high level of government involvement. • Landscape and jurisdictional initiatives: the on-the-ground collaborative program to set common goals, take collective action while reconciling different interests, and monitor progress towards improving social, environmental, and economic outcomes at a landscape/jurisdictional scale. • Agroforestry: a land management approach that combines the production of trees with other crops and/or livestock. Trees have high adaptive capacity because they are deep rooted and have large reserves of water and nutrients, and are less susceptible than annual crops to inter-annual variability or short-lived extreme events like droughts or floods.

Additionally, trees improve soil quality and fertility by contributing to water retention and by reducing water stress during low rainfall years, and also have higher evapotranspiration rates than row crops or pastures and can thus pump excess water out of the soil. Trees can also reduce the impacts of weather extremes such as droughts or torrential rain and can stabilize the soil against landslides and raise infiltration rates.

- Assessment Framework: provides a structure for assessing progress towards the pre-defined goals of a landscape or jurisdictional initiative. It defines the indicators that collectively characterize the sustainability of a landscape, and can provide mechanisms for measuring accountability and tracking performance metrics.
- Conversion: loss of a natural ecosystem as a result of its replacement with agriculture or another land use, or due to a profound and sustained change in the natural ecosystem's species composition, structure, or function.
    - Deforestation is one form of conversion (conversion of natural forests).
    - Conversion includes severe degradation or the introduction of management practices that result in a profound and sustained change in the ecosystem's species composition, structure, or function.
    - Change to natural ecosystems that meets this definition is considered to be conversion regardless of whether or not it is legal (AFi, 2024).
- Deforestation: loss of natural forest as a result of: i) conversion to agriculture or other non-forest land use; ii) conversion to a tree plantation; or iii) severe and sustained degradation.
    - Severe and sustained degradation (scenario iii in the definition) constitutes deforestation even if the land is not subsequently used for non-forest land use.
    - Loss of natural forest that meets this definition is considered to be deforestation regardless of whether or not it is legal.
    - The definition of deforestation signifies "gross deforestation" of natural forest where "gross" is used in the sense of "total; aggregate; without deduction for reforestation or other offset." (adapted from AFi, 2024)
- Free, Prior and Informed Consent (FPIC): a collective human right of indigenous peoples and local communities to give and withhold their consent prior to the commencement of any activity that may affect their rights, land, resources, territories, livelihoods, and food security. It is a right exercised through representatives of their own choosing and in a manner consistent with their own customs, values, and norms (AFi, 2024).
- Grievance mechanism: any routinized process through which grievances concerning business-related negative impacts on human rights or the environment can be raised, and remedy can be sought. Grievance mechanisms may be State-based or non-State based and they may be judicial or non-judicial (AFi, 2024).
- Landscape sustainability assessment: an assessment, usually conducted through an established framework, that provides a holistic overview of the landscape in relation to human, social, economic, and environmental factors and issues.
- Natural ecosystem: an ecosystem that substantially resembles - in terms of species composition, structure, and ecological function - one that is or would be found in a given area in the absence of major human impacts. This includes human-managed ecosystems where much of the natural species composition, structure, and ecological function are present (AFi, 2024).
- Restoration: the process of assisting the recovery of an ecosystem, and its associated conservation values, that has been degraded, damaged, or destroyed (SER, 2004).
- Smallholder: small-scale agricultural or forest products producers that are distinct from larger-scale producers found in similar contexts by virtue of many or all of the following characteristics:
    - High degree of dependence on family labor.
    - Profits accrue primarily to the farm/forest owner and their family.
    - The farm/forest provides a primary source of income livelihood for the smallholder.

	○ Production units have a relatively small land footprint (relative to the range of production unit sizes for the given commodity and region). ○ Household resources are allocated to both food crops and cash crops. ○ Relatively low use of agricultural inputs and generally low productivity and yields. ○ Significant economic constraints, such as lack of capital assets and low access to finance. ○ Significant information constraints, including lack of technical knowledge and low access to market information (adapted from AFi, 2024). • **Traceability:** the ability to follow a product or its components through stages of the upstream value chain (e.g., production, processing, manufacturing, and distribution) (adapted from AFi, 2024). • **Individual claim:** a type of claim about the direct actions/investments and progress on implementing these by an organization, or the attribution of performance outcomes that resulted solely from the organizations actions/investment. • **Collective claim:** the most broadly applicable type of claim about landscape-scale performance outcomes. It recognizes the general or proportional contributions to the collective efforts & outcomes achieved.
Additional information	• For information on good practices for engaging in landscape and jurisdictional initiatives and how to implement collective monitoring frameworks, see ISEAL's Effective company actions in landscapes and jurisdictions. • For further details on what constitutes an organization investment or action in a landscape, refer to: ISEAL (2022) Position Paper "01 Landscapes position paper on what constitutes a company landscape investment or action". • For further details on what minimum and supporting information an organization would need to include as part of making an effective claim about landscape investments and actions, refer to: ISEAL (2023) Position Paper "02 Landscapes position paper on making effective company claims about landscape investments and actions". • For further details on the claims an organization can make about their contributions to landscape performance outcomes, refer to: ISEAL (2023) Position Paper "03 Landscape position paper on making effective company claims about contributions to landscape outcomes". • Information on how CDP assesses the credibility of disclosed landscape and jurisdictional initiatives can be found here.

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	F only
Questionnaire sector	Question level	All (except FS)

(8.15.3) For each of your disclosed commodities, provide details on the disclosure volume from each of the landscapes/jurisdictions you engage in.

Question details

Question dependencies	This question only appears if you select "Yes, we engage in landscape/ jurisdictional initiatives" in response to column "Do you engage in landscape/jurisdictional initiatives" of 8.15.
Change from last year	No change
Rationale	Disclosing your produced or sourced volumes from each landscape/jurisdiction demonstrates whether collaborative engagement contributes to your own strategy for increasing sustainable production/sourcing. It also helps data users to understand how your engagement in landscape/jurisdictional initiatives relate to your sourcing of commodities.
Ambition	The organization reports volumes of the commodities produced and/or sourced from the landscapes and jurisdictions in which they engage.
Response options	

1	2	3	4
Landscape/jurisdiction ID	Does any of your produced and/or sourced commodity volume originate from this landscape/jurisdiction, and are you able/willing to disclose information on this volume?	Commodity	% of disclosure volume from this landscape/jurisdiction
Select from: LJ1 – LJ25	Select from: • Yes, we do produce/source from this landscape/jurisdiction, and we are able/willing to disclose volume data • Yes, we do produce/source from this landscape/jurisdiction, but we are not able/willing to disclose volume data • No, we do not produce/source from this landscape/jurisdiction	Select from: • Timber products • Palm oil • Cattle products • Soy • Rubber • Cocoa • Coffee	Numerical field [enter a number from 0-100 using a maximum of 2 decimal places]

[Add row]

Requested content	*General* • If you are able to provide the volume produced/sourced from each of the landscapes/jurisdictions you engage in, ensure a row is added for each commodity produced/sourced from each initiative disclosed in 8.15.2. *Landscape/jurisdiction ID (column 1)* • When referring to a landscape/jurisdictional initiative, please make sure your response to this question matches the landscape/jurisdiction identifier in 8.15.2. For example, "LJ1" here should refer to the same initiative that was attributed to the "LJ1" identifier in 8.15.2. *Commodity (column 3)* • Only appears if "Yes, we do produce/source from this jurisdiction/landscape, and we are able/willing to disclose volume data" is selected in column "Does any of your commodity production/sourced volume originate from this landscape/jurisdiction, and are you able/willing to disclose information on this volume?". • Select the disclosed commodity you produce/source from this landscape/jurisdiction. If you produce/source another disclosed commodity from the same jurisdiction, add another row. *% of disclosure volume from this landscape/jurisdiction (column 4)*

	• Only appears if "Yes, we do produce/source from this jurisdiction/landscape, and we are able/willing to disclose volume data" is selected in column "Does any of your commodity production/sourced volume originate from this landscape/jurisdiction, and are you able/willing to disclose information on this volume?". • State the proportion of the commodity disclosure volume (as reported in question 8.2) that is produced/sourced from the given landscape/jurisdiction.
Explanation of terms	• **Disclosure volume:** the volume that your organization includes in its disclosure. Organizations are encouraged to report the "Total commodity volume" as their "Disclosure volume", however certain volumes may be excluded.

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	F only
Questionnaire sector	Question level	All (except FS)

External activities

(8.16) Do you participate in any other external activities to support the implementation of policies and commitments related to deforestation, ecosystem conversion, or human rights issues in commodity value chains?

Question details	
Change from last year	No change
Rationale	Beyond landscape and jurisdictional approaches, involvement in other external activities brings together actors in a sector to establish shared objectives, develop plans, and take action to overcome challenges that can help the organization improve its production/sourcing practices and address broader issues in sectors or production landscapes. There may also be opportunities for driving innovation in the market and finding solutions to the challenges associated with the production and sourcing of sustainable raw materials.
Ambition	Organizations participate in collaborative activities address challenges related to deforestation, ecosystem conversion, or human rights abuses in commodity value chains.
Response options	Select one of the following options: • Yes • No, but we plan to do so in the next two years • No, and we do not plan to do so in the next two years
Requested content	*General* • This question requests information about if you participate in any external activities, that are not landscape/jurisdictional initiatives (refer to 8.15), which support the implementation of your policies and commitments related to the sustainable production/sourcing of your disclosed commodities.

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	F only
Questionnaire sector	Question level	All (except FS)

(8.16.1) Provide details of the external activities to support the implementation of your policies and commitments related to deforestation, ecosystem conversion, or human rights issues in commodity value chains

Question details	
Question dependencies	This question only appears if you select "Yes" to 8.16.
Change from last year	No change
Rationale	Beyond landscape and jurisdictional approaches, involvement in other external activities brings together actors in a sector to establish shared objectives, develop plans, and take action to overcome challenges that can help the organization improve its production/sourcing practices and address broader issues in sectors or production landscapes. There may also be opportunities for driving innovation in the market and finding solutions to the challenges associated with the production and sourcing of sustainable raw materials.
Ambition	Organizations participate in collaborative activities address challenges related to deforestation, ecosystem conversion, or human rights abuses in commodity value chains.
Response options	

1	2	3	4	5
Commodity	Activities	Country/area	Subnational area	Provide further details of the activity
Select all that apply: • Timber products • Palm oil • Cattle products • Soy • Rubber • Cocoa • Coffee	Select all that apply: • Involved in industry platforms • Engaging with communities • Engaging with non-governmental organizations • Funding research organizations • Other, please specify	Select from: • Not applicable • List of Forests-countries/areas • Other, please specify	Select from: • Not applicable • Please specify	Text field [maximum 2,500 characters]

[Add row]

Requested content	*General* • This question requests information about the external activities that are not landscape/jurisdictional initiatives (refer to 8.15), which support the implementation of your

	policies and commitments related to the sustainable production/sourcing of your disclosed commodities. *Activities (column 2)* • If you participate in several activities, select all that apply. • If you select 'Other, please specify', provide a label for the activity. *Country/area (column 3)* • Select the country/area that your external activities relate to. • Select "Not applicable" if there is no specific country/area to which your external activities relate. *Subnational area (column 4)* • If there is a specific subnational area that your external activities relate to, select "Please specify" and provide a label for subnational area. • Select "Not applicable" if there is no specific subnational area to which your external activities relates. *Provide further details of the activity (column 5)* • Provide additional information on your organization's role in each of the selected activities. Provide examples, if applicable. • If you selected 'Other, please specify' in column 2 "activities", provide a brief description of the specified activities here.

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	F only
Questionnaire sector	Question level	All (except FS)

Ecosystem restoration projects

(8.17) Is your organization supporting or implementing project(s) focused on ecosystem restoration and long-term protection?

Question details	
Change from last year	No change
Rationale	This question gathers data on the projects your organization has supported or implemented, or plan to implement in two years, that are related to ecosystem restoration, reforestation and/or protection of forests and other ecosystems. This information demonstrates to investors and other data users that your organization is committed and proactive towards forests stewardship.
Response options	Select from: • Yes • No, but we plan to implement a project(s) within the next two years • No, and we do not plan to implement project(s) within the next two years

Requested content	*General* • This question is about projects your organization has in place for conserving or restoring natural ecosystems. • Please note that projects related to planted or natural forests used for commercial purposes, i.e., forests that will be eventually harvested after a regeneration period, should not be included here. • If your organization has no projects in place but has concrete plans to implement a project in the next 2 years, select "No, but we plan to implement a project(s) in two years".
Explanation of terms	• **Reforestation:** re-establishment of forest through planting and/or deliberate seeding on land classified as forest (FAO, 2015). • **Restoration**: the process of assisting the recovery of an ecosystem, and its associated conservation values, that has been degraded, damaged, or destroyed (adapted from SER, 2004).

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	F only
Questionnaire sector	Question level	All (except FS)

(8.17.1) Provide details on your project(s), including the extent, duration, and monitoring frequency. Please specify any measured outcome(s).

Question details	
Question dependencies	This question only appears if you select 'Yes' in response to 8.17.
Change from last year	No change
Rationale	This question gathers data on the projects your organization has supported or implemented, that are related to ecosystem restoration, reforestation and/or conservation of forests and other ecosystems. This information demonstrates to CDP's investors and other data users that your organization is strongly committed and proactive towards sustainable forests stewardship.
Response options	

1	2	3	4	5	6	7
Project reference	Project type	Expected benefits of project	Is this project originating any carbon credits?	Description of project	Where is the project taking place in relation to your value chain?	Start year
Select from: [Project 1 – Project 10]	Select from: • Forest ecosystem restoration • Mangrove protection and restoration • Peatland protection and restoration • Other ecosystem restoration • Reforestation • Natural regeneration • Agroforestry • Afforestation • Soil carbon sequestration • Agriculture • Biochar • Threatened and protected species • Set-aside land • Biodiversity offsetting • Other, please specify	Select all that apply: Response drop-down list below table	Select from: • Yes • No	Text field [maximum 2,400 characters]	Select all that apply: • Project based in area with direct operations • Project based in sourcing area(s) • Project based elsewhere	Numerical field [enter a number between 1900 and 2025 with no decimal places]

8	9	10	11	12	13	14
Target year	Project area to date (Hectares)	Project area in the target year (Hectares)	Country/Area	Latitude	Longitude	Monitoring frequency
Select from: • <2020 • 2021 • 2022 • 2023 • 2024 • 2025 • 2026 • 2027 • 2028 • 2029 • 2030 • 2031-2035 • 2036-2040 • 2041-2045 • 2046-2050 • >2050 • Indefinitely • Other, please specify	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Select from: [List of Country/Area]	Numerical field [enter a number from -90.000000 to 90.000000 using a maximum of six decimal places]	Numerical field [enter a number from -180.000000 to 180.000000 using a maximum of six decimal places]	Select from: • Six-monthly or more frequently • Annually • Every two years • Every five years • Never

15	16	17
Total investment over the project period (currency)	For which of your expected benefits are you monitoring progress?	Please explain
Numerical field [enter a number from 0 – 999,999,999.999 using a maximum of 10 decimal places and no commas]	Select all that apply: Response drop-down list below table	Text field [maximum 2,400 characters]

[Add row]

Expected benefits of project (column 3)

• Carbon credits gained • Compliance with certification • Compliance with regulation • Contribution to Net Zero goals • Contribution to SBTi target(s) • Creation of green jobs and sustainable livelihoods • Disaster risk reduction • Further transformative change through sharing of project design, implementation and lessons learnt • Improvement of standard of living, especially for vulnerable and/or marginalized groups • Improvement of water availability and quality • Improvement to environmental regulation	• Improvement to soil health • Improvement to sustainability of production practices • Increase in carbon sequestration • More inclusive, transparent, and empowering governance processes • Net gain in biodiversity and ecosystem integrity • Protection of human rights • Protection of land tenure • Reduce/halt biodiversity loss • Reduction of air pollution • Reduction of GHG emissions • Restoration of natural ecosystem(s) • Securing continued supply of agricultural commodities • Other, please specify

	• No measured benefits

For which of your expected benefits of the project are you monitoring progress? (column 16)

• Carbon credits gained • Compliance with certification • Compliance with regulation • Contribution to Net Zero goals • Contribution to SBTi target(s) • Creation of green jobs and sustainable livelihoods • Disaster risk reduction • Further transformative change through sharing of project design, implementation and lessons learnt • Improvement of standard of living, especially for vulnerable and/or marginalized groups • Improvement of water availability and quality • Improvement to environmental regulation	• Improvement to soil health • Improvement to sustainability of production practice • Increase in carbon sequestration • More inclusive, transparent, and empowering governance processes • Net gain in biodiversity and ecosystem integrity • Protection of human rights • Protection of land tenure • Reduce/halt biodiversity loss • Reduction of air pollution • Reduction of GHG emissions • Restoration of natural ecosystem(s) • Securing continued supply of agricultural commodities • Other, please specify

Requested content	*Project reference (column 1)* • Please select a unique reference number for each project. • You can provide a maximum of 10 different projects (Project 1 - Project 10). This reference number shall be used to track progress on your specific project in the following years. *Project type (column 2)* • The project can be focused on increasing the area of a protected habitat or on actions to improving the quality of the biological attributes of on a site impacted by your organization or within land owned/managed by your organization. See 'Explanation of terms' if further clarification is needed to define the project type. • Only select "Biodiversity offsetting" if the project aims at compensating for impacts elsewhere. • If none of the available options are appropriate to describe your project type, please select 'Other, please specify' and a text box will appear for you to inform the project type. *Expected benefits of project (column 3)* • Select all the benefits to the project area that you expect from the implementation of the project. • If you select "Other, please specify", provide a label for any further forests and land use-related benefits that you expect to see. *Description of project (column 5)* • Describe your project, including: - If it is a regulatory requirement, indicate the reason why it was required and the legal basis;

- if it is related to certification, please specify the scheme and further information on criteria; or
- if voluntary, indicate reasons that have driven your company to take voluntary actions (e.g., financial incentives related to REDD+).

Start year (column 7)

- Inform here the start year of the project, e.g., the year an area was designated as set aside land or the year when the restoration of the area has started.

Target year (column 8)

- Indicate the year when you plan to achieve, or have achieved, your target outcome(s).
- If the project involves long term and open-ended conservation of an area, select "Indefinitely".
- If none of the available options are appropriate to describe your target year, please select 'Other, please specify' and a text box will appear for you to complete.

Project area to date (Hectares) (column 9)

- Indicate the area, in hectares, of the project in the reporting year.

Project area in the target year (Hectares) (column 10)

- If the project aims to increase the total area to be restored/afforested/reforested and/or under protection, please indicate the total area by the target year in hectares.
- If the project does not involve an increment of the total area, repeat here the same area already disclosed in column 9 ("Project area to date…") and provide an explanation in column 17 (Please explain).

Country/Area (column 11)

- If you have projects located in more than one country/area, please add a row for each relevant country/area.

Latitude and Longitude (columns 12 and 13)

- Provide geographical coordinates of the project in decimal degrees (WGS84). The coordinates can be of any point within the area of the project.

Monitoring frequency (column 14)

- If the organization does not monitor the outcomes of the project, select "Never" and provide an explanation in column 17.

Total investment over the project period (currency) (column 15)

- Using the currency selected in 1.2, provide an estimate of the investment to date and estimated future investment over the length of the project period (i.e., from start year to target year).

For which of your expected benefits are you monitoring progress? (column 16)

- For your selection(s) in column 3 (Expected benefits of project) disclose the benefits that you are currently monitoring the progress of.
- If you are monitoring the progress of expected benefits disclosed under "Other, please specify" in column 3, select "Other, please specify" and provide a label for those benefits.

	Please explain (column 17) • Provide further details on the project, including explanation on monitoring frequency, monitoring methods, indicators measured and details on measured outcomes. • If you selected 'Never' in column 14 (Monitoring frequency), provide your explanation here. • If available, provide here the baseline date against which progress on measured outcomes of the project is tracked. This would be a point in the past you can provide reliable data on aspects covered by the measured outcomes informed in column 16 (Measured outcomes to date).
Explanation of terms	• Afforestation: establishment of forest through planting and/or deliberate seeding on land that, until then, was not classified as forest, which implies a transformation of land use from non-forest to forest (FAO, 2015). • Agroforestry: a land management approach that combines the production of trees with other crops and/or livestock. Trees have high adaptive capacity because they are deep rooted and have large reserves of water and nutrients, and are less susceptible than annual crops to inter-annual variability or short-lived extreme events like droughts or floods. Additionally, trees improve soil quality and fertility by contributing to water retention and by reducing water stress during low rainfall years, and also have higher evapotranspiration rates than row crops or pastures and can thus pump excess water out of the soil. Trees can also reduce the impacts of weather extremes such as droughts or torrential rain and can stabilize the soil against landslides and raise infiltration rates. • Biodiversity offsetting: measures taken to compensate for any residual significant, adverse impacts that cannot be avoided, minimized and / or rehabilitated or restored, in order to achieve no net loss or a net gain of biodiversity. Offsets can take the form of positive management interventions such as restoration of degraded habitat, arrested degradation or averted risk, protecting areas where there is imminent or projected loss of biodiversity (BBOP 2012). • Latitude and longitude: geographic coordinates that specify, respectively, the north-south and east-west position, of a point on the Earth's surface. These coordinates are expressed as angular measures and thus, latitude can vary from 0 to +/-90; longitude can vary from 0 to +/-180. • Natural ecosystem: an ecosystem that substantially resembles - in terms of species composition, structure, and ecological function - one that is or would be found in a given area in the absence of major human impacts. This includes human-managed ecosystems where much of the natural species composition, structure, and ecological function are present (AFi, 2024). • Set-aside land: land owned/managed by the company that is not used for production or planned development and is set-aside for conservation purposes. • Threatened and protected species: all species assessed as a threatened category on IUCN's Red List of Threatened Species, as well as other species considered threatened or otherwise protected by international, national or subnational laws and regulation.

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	F only
Questionnaire sector	Question level	All (except FS)

Module 9: Environmental Performance – Water security

Module Overview	The promotion of water security for all is supported when companies: • Reduce their dependency on freshwater sources and track their progress; • Collect and share volumetric data on their interactions with water resources. • Are aware of the water intensity of their value creation. • Consider water throughout their value chain, beyond the fence-line of their direct operations. Clean freshwater is becoming increasingly scarce, and this can impact operations relying on large volumes of water. The information in this module enables CDP data users to understand an organization's exclusions, organization-wide water accounting, facility level water accounting & verification, water efficiency and water intensity, products and services, and water-related targets. The questions in this module allow your organization to demonstrate how well it understands its corporate hydrology by providing information on the monitoring of relevant water aspects. This includes volumetric data on withdrawals, including from water stressed areas, discharges by level of treatment, and consumption. CDP also requests companies to comment on their projections for water accounting data. In addition to volumetric data, in order to protect water quality, companies are requested to report on their emissions to water and their use of hazardous substances. For organizations responding to a request from a CDP Supply Chain member, this module also includes questions on the impact of facilities on requesting supply chain members (section 9.4). *Note:* Throughout the water security module, CDP has broadened the scope of questions about the supply chain to include other phases of the value chain. This will be particularly relevant to companies whose activities may be constrained or otherwise affected by water related issues beyond their direct operations and supply chains. It reflects a widening of company focus to, and greater investor interest in, risk exposure, opportunities and impacts within the value chain.
Disclosure note	*CDP's approach to reporting water accounting data* • When reporting volumetric data please read the guidance for each question as well as the CDP Technical Note on water accounting definitions. • To reduce their impact on water ecosystems and resources as well as their need to manage water-related risks, organizations should minimize and be able to account for all their interaction with water. For this reason, CDP's focus is the collection of information to determine how well a company understands the flow of water into and out of its boundaries, and whether they have robust monitoring and accounting in place for all aspects of their water use. • **Definitions:** CDP is looking for comparable data, reported against a standard methodology/definition. To ensure the quality of our data and a fair scoring methodology, CDP definitions should be used for all disclosures. This is particularly relevant where there is a lack of standardization. Companies must not provide water accounting data that does not align with the definitions given. Please refer to CDP's Technical Note on water accounting. • **Units:** Volumes must be reported in megaliters per year (1 megaliter = 1 million liters or 1,000 m3) in all questions, unless otherwise stated.

	• Blank cells: Please ensure when responding to these water accounting questions that cells are only intentionally left blank if you have no data to disclose. Blank cells are interpreted as non-disclosure, i.e. information is not available due to lack of measurement or choosing not to disclose, and are therefore awarded no points by the scoring methodology. • Values of zero: entering a zero implies a measurement has been made, and the value is zero. For example, a value of zero consumption reported indicates that no water is incorporated into products or waste products or lost by evaporation from the company. Do not use a zero to indicate a lack of data. If a company enters a zero for discharge, it should provide an explanation. • Data accuracy: CDP recognizes that there may be uncertainty linked to water accounting information that could impact on data accuracy. Uncertainty can arise from data gaps, assumptions, metering/measurement constraints including equipment accuracy, data management, etc. The emphasis should be on reporting transparently and on providing an explanation for why reported data is uncertain or wholly or partially estimated or modelled, rather than sourced from direct measurements.

Sector-specific content	• Additional questions on organization-wide water accounting and water efficiency and water intensity for the following high-impact sectors: Agricultural commodities, Coal, Chemicals, Electric Utilities, Food, Beverage & Tobacco, Oil & gas, Metals & Minning.
	• Additional response options are presented in:
	  o 9.2 for the Oil & Gas, Metals & Minning, and Coal sectors
	  o 9.2.5, 9.2.6, 9.8 and 9.9 for the Food, Beverage & Tobacco and Agricultural commodities sectors
	  o 9.2.1, 9.7 and 9.7.1 for the Electric utilities sector
	  o 9.6 and 9.6.1 for the Chemicals sector
	  o 9.10 and 9.10.1 for the Coal and Metals & Minning sectors
	  o 9.11 and 9.11.1 for the Oil & gas sector

Exclusions

(9.1) Are there any exclusions from your disclosure of water-related data?

Question details	
Change from last year	Modified guidance
Rationale	CDP seeks to share comprehensive and representative water data. If organizations do need to exclude areas of their business from their disclosure, data users must be informed of the exclusions as this may affect their analysis.
Response options	Select one of the following options: • Yes • No

Requested content	*General* • Organizations should report on all exclusions. Any environmental performance data relating to groups, companies, businesses or organizations that is relevant for your organization to disclose under your chosen consolidation approach, as indicated in 6.1, but not included in your disclosure of water related data should be disclosed in 9.1.1. In all cases, the following principles of relevance and transparency must apply to all disclosures (*adapted from the GHG Protocol*): o Relevance: Ensure the disclosure appropriately reflects the water use of the company and serves the decision-making needs of users – both internal and external to the company. o Transparency: Address all relevant issues in a factual and coherent manner, based on a clear audit trail. Disclose any relevant assumptions and make appropriate references to the accounting and calculation methodologies and data sources used. • Note that in some questions, e.g. in the facility level water accounting section, we will ask you to provide data only for facilities where substantive water-related dependencies, impacts, risks and opportunities have been identified, rather than all facilities within your reporting boundary. • If you selected 'No' in column 1 ''Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?' of 1.5 and there are entities included in your consolidated accounting group that are not included in your reporting boundary, select 'Yes' and provide details on the exclusion of these entities in 9.1.1.
Explanation of terms	• **Facilities:** may be used throughout this questionnaire as a broad term and not restricted to a particular site or grouping of fixed buildings and factories. For example, if your organization is in the extractive industries, you might normally collate business information for assets or business units, and so you may wish to define "facility" information in this way.
Additional information	The GHG Protocol states that an acknowledgement of all exclusions should be made each year to enhance transparency despite disclosure of the same exclusion in previous years. This ensures all data users are always aware of what data has been included in your response.

	For further information on allowable exclusions, please refer to the GHG Protocol and the CDP Water Security Scoring Methodology.

Tags		
Authority Type	All requesters	
Environmental Issue (Theme)	Question level	W only
Questionnaire Sector	Question level	All (except FS)

(9.1.1) Provide details on these exclusions.

Question details	
Question dependencies	This question only appears if you select "Yes" in response to 9.1.
Change from last year	Modified guidance
Rationale	An organization's disclosure must be comprehensive and representative to ensure data user confidence in the information reported. As such, organizations are encouraged to report on any exclusions to their disclosure including any geographies, facilities, and other water aspects
Ambition	The organization reports on all exclusions from the reporting boundary and does not have any significant exclusions from their disclosure.
Response options	Please complete the following table. You are able to add rows by using the "Add Row" button at the bottom of the table

1	2	3	4
Exclusion	Description of exclusion	Reason for exclusion	Primary reason why data is not available
Select from: • Business activities • Country/geographical area • Facilities • Specific groups, businesses, or organizations • Water aspects • Other, please specify	Text field [maximum 1,500 characters]	Select from: • Data is not available • Divestiture • Recent acquisition or merger • Small volume [rainwater] • Shared premises • Water used for internal WASH services • Water supply network • Other, please specify	Select from: • Challenges associated with data collection and/or quality • Data collection is in progress • Judged to be unimportant or not relevant • Lack of internal resources capabilities

			or expertise (e.g., due to organization size) • No standardized procedure for collecting data • Not an immediate strategic priority • We are planning to collect the data within the next two years • Other, please specify

5	6	7	8
Completion date of acquisition or merger	Data from the merger/acquisition will be incorporated in the next reporting year	Percentage of water volume the exclusion represents	Please explain
[DD/MM/YYYY]	Select from: • Yes • No	Select from: • Less than 1% • 1-5% • 6-10% • 11-20% • 21-30% • 31-40% • 41-50% • 51-60% • 61-70% • 71-80% • 81-90% • 91-99% • 100% • Unknown	Text field [maximum 1,500 characters]

[Add row]

Requested content	*General* • Organizations should report on all exclusions. Any environmental performance data relating to groups, companies, businesses or organizations that is relevant for your organization to disclose under your chosen consolidation approach, as indicated in 6.1, but not included in your disclosure of water related data should be disclosed here. • The significance of an exclusion will depend on factors such as the sector and related business activities of the company; the geographical location, including if the exclusion represents operations in a specific place (as well as the watershed context of that location, such as whether it is under high levels of water stress); and the environmental impact of the exclusion relative to the whole. The qualitative information provided should address the above points as much as possible. • If your organization has multiple exclusions, add a row for each. *Exclusion (column 1)*

	• Select the category that best describes the exclusion. Identify if any of the following are excluded from your disclosure:
	  ○ Business activities, e.g. a product line, type of business process, or type of supplier, may be excluded due to limited data or reporting feasibility.
	  ▪ Organizations that have water supply networks as part of their activities under CDP's Activity Classification System may exclude water accounting data in relation to the production of drinking water in sections "Company-wide water accounting", "Facility-level water accounting", and "Water efficiency and water intensity".
	  ○ Country/geographical area, e.g. low water usage or data limitations may make reporting infeasible for operations in a country/area/region.
	  ○ Facilities may be excluded due to recent mergers, acquisitions, and divestitures (which have taken place during the reporting year), outsourcing and in-sourcing of activities (smaller facilities for which it is not currently possible to track water use may also be considered for exclusion).
	  ○ Specific groups, companies, businesses, or organizations that fall within your organizational boundary but are not included in your disclosure.
	  ○ Water aspects, e.g. a company may use rainwater at some facilities, but it is a small volume and excluding it causes less than a 5% error in the organization's water balance. In which case, the source may be considered for exclusion.
	
	Description of exclusion (column 2)
	• Clearly outline your exclusion, including details such as the exact geographical location, activity, and the name of the business unit, product line or facility.
	• You will be able to specify the reason for your exclusion in column 3.
	
	Reason for exclusion (column 3)
	• Select the category that best describes the reason why the exclusion is not included in your disclosure of water-related data.
	• Select "Water supply networks" if this is one of your organization's activities under CDP's Activity Classification System, and you intend to exclude your data related to the production of drinking water.
	• Select "Small volume [rainwater]" if you intend to exclude rainwater from your disclosure and this would cause less than a 5% error in your organization's water balance. Note that if precipitation/rainwater volumes constitute a principal input of water at a site level, these volumes should not be excluded.
	• Select "Recent acquisition or merger" if you intend to exclude data related to an acquisition or merger which has taken place during the reporting year. Provide the completion date for the acquisition or merger and indicate if this data will be incorporated in next year's disclosure in columns 5 and 6, respectively.
	• If "Data is not available" is selected, you will be asked in column 4 "Primary reason why data is not available" why the data for your exclusion is not available.
	
	Completion date of acquisition or merger (column 5)

	• If the completion date of the acquisition or merger has not yet passed, you should report the final date of your reporting year (as disclosed in question 1.4). *Percentage of water volume the exclusion represents (column 7)* • Select the percentage of the proportion of water volumes that the exclusion represents e.g. % of total water withdrawal (or consumption). • Use the "Please explain" column to specify if this percentage refers to water withdrawals, discharges, or consumption volumes. *Please explain (column 8)* • Provide a reasonable explanation as to how you arrived at this exclusion, e.g., as a result of a high-level risk scanning exercise. • If you selected "Judged to be unimportant or not relevant" in the column "Primary reason why data is not available", explain the criteria used to decide that data is not important or relevant to your organization and therefore not available. • If you selected "Recent acquisition or merger" and do not plan to include this in the next reporting period, provide details on when you expect to include the water-related data of the acquired or merged company in your disclosure. • If you selected "Small volume [rainwater]" due to rainwater harvesting where the resulting error in water balance would be less than 5%, provide details on this exclusion. • Specify if the percentage disclosed in the previous column refers to water withdrawals, discharges, or consumption volumes. • Indicate if the exclusion represents a significant portion of the total water used (or consumed) or the pollution load discharged.
Example response	See below:

1	2	3	7	8
Exclusion	Description of exclusion	Reason for exclusion	Percentage of water volume the exclusion represents	Please explain
Facilities	*The excluded facilities consist of non-production sites such as offices. The water used in our excluded facilities is primarily for water, sanitation, and hygiene (WASH) services for our employees such as drinking water, toilets, etc. The water used here for WASH services is extremely small*	*Water used for internal WASH services*	*Less than 1%*	*Across all non-production sites, it is estimated that per year employees use 23 megaliters compared to total organization use of 65,778 megaliters.*

	compared to withdrawals for the organization's production sites.			

Tags		
Authority Type	All requesters	
Environmental Issue (Theme)	Question level	W only
Questionnaire Sector	Question level	All (except FS)

Company-wide water accounting (including EU, OG, and FB/AC specific data points)

Monitoring

(9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

Question text	
Question dependencies	Your response to 9.2 will determine which subsequent questions are presented. If your response to 9.2 is amended, data in those dependent questions may be erased. In this case, be sure to re-enter data for all relevant questions. If you select "Not monitored" or "Not relevant" in response to 9.2, you will not be able to disclose associated volumetric data in this section. The guidance for each question indicates if it is a dependent question.
Change from last year	Modified guidance
Rationale	This question allows your company to indicate to investors, customers, and other data users the extent to which it monitors different aspects of its water use. Comprehensive water accounting is a first step in understanding the importance of water to your business and any potential water-related impacts to your business. This data may also be relevant to a company's regulatory compliance.
Response options	Please complete the following table:

0	1	2	3	4
Water aspect	% of sites/facilities/operations	Frequency of measurement	Method of measurement	Please explain
Water withdrawals – total volume	Select from: • Not monitored • Less than 1% • 1-25	Select from: • Continuously • Daily • Monthly	Text field [maximum 500 characters]	Text field [maximum 1,000 characters]

	• 26-50 • 51-75 • 76-99 • 100% • Not relevant	• Quarterly • Yearly • Unknown • Other, please specify		
Water withdrawals – volumes by source				
[METALS & MINING and COAL SECTORS ONLY] Entrained water associated with your metals & mining and/or coal sector activities - total volume				
[OIL & GAS SECTOR ONLY] Produced water associated with your oil & gas sector activities - total volume				
Water withdrawals quality				
Water discharges – total volume				
Water discharges – volumes by destination				
Water discharges – volumes by treatment method				
Water discharge quality – by standard effluent parameters				
Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)				
Water discharge quality – temperature				
Water consumption – total volume				
Water recycled/reused				
The provision of fully-functioning, safely managed WASH services to all workers				

[Fixed row]

Requested content	*Note*: Organizations responding to an electric utilities, metals & mining, coal, or oil & gas sector request should refer to additional sector-specific guidance on this question at the end of the "Requested content" section. *General* • This question seeks a company-wide response about your monitoring of various water aspects. "Across all your operations" refers to all entities included in your reporting boundary, indicated in 1.5. • Please refer to CDP's water accounting definitions (included in CDP Technical Note – Water Accounting Definitions) before completing this question. • You should only select "Not monitored" if you do not collect any data on these water aspects across your operations. If you have data from any information sources, you should reflect this in your response by indicating the percentage of

sites/facilities/operations this represents in the "% of sites/facilities/operations" column.

- If water accounting information cannot be provided for all operations within your reporting boundary, then use column 4 to explain the level of coverage.
- The proportion of sites/facilities/operations reported in column 1 is not considered an indication of the proportion of total water volumes monitored in your organization. It provides organizational coverage of monitoring activity only.
- Note that for column 1, 'sites/facilities/operations' could include a broad variety of groupings of business operations, assets, fixed buildings, factories or sites etc. A company-specific explanation may be provided in column 4.

Water aspect (column 0)

- Definitions for each type of water aspect are included in the 'Explanation of terms' for this question (and repeated in the Glossary).

% of sites/facilities/operations (column 1)

- Select the proportion of your organization's facilities that are regularly (at least annually) measured and monitored for each of the defined aspects; e.g. a company that has 100 facilities across its total operations and regularly measures and monitors total volumes of water withdrawals for 50% (50 facilities) would select "26-50".
- If a water aspect is only relevant to a proportion of your facilities, report the percentage of these facilities for which you measure and monitor the given water aspect and provide your explanation in column 4. For example, a company has 100 facilities across its total operations out of which "water discharge quality by effluent parameters" is only relevant to the operation of 50% (50 facilities). If the company regularly measures and monitors water discharge quality by effluent parameters for all relevant facilities (50 facilities), they would select "100%" and state in column 4 that the relevance of this water aspect was considered.
- Select 'Not relevant' if it is not technically feasible or technically desirable for your organization to monitor this aspect; e.g. your operations do not consume water so measurement of this is not required, your company does not recycle/reuse water because it is not considered cost effective. Provide your explanation in column 4.
- Select 'Not monitored' if your company does not monitor this aspect, though it would be technically possible or desirable; e.g. your company does recycle/reuse water but it is not yet monitored at the corporate level. Provide your explanation in column 4.

Frequency of measurement (column 2)

- This column is not presented for the rows of any water aspects where 'Not monitored' or 'Not relevant' is selected in column 1.
- If you have multiple frequencies of measurement across different sites/facilities/operations, select the one that applies to the majority of your sites/facilities/operations.
- If none of the response options listed reflect the frequency of your measurements, you may select a frequency that is included in the scope of your own measurement frequency and provide details in the Please explain column. For example, if you

	measure a water aspect weekly, you may select "Monthly", as a month is the minimum frequency listed that would capture weekly. • Note that this column requests data on your frequency of measurement, not frequency of reporting or compiling of information. *Method of measurement (column 3)* • This column is not presented for the rows of any water aspects where 'Not monitored' or 'Not relevant' is selected in column 1. • Explain the method of measurement of your water aspects, e.g., through direct monitoring, estimation from a hydrological model, or other secondary source of information. • If you indicated that you monitor 'Water withdrawals quality' to determine the suitability of the water for its intended use, you may include a list of parameters measured in this column. This row supports the aims of the UN Environment Global Environment Monitoring System for Freshwater (GEMS/Water), a long-term project to generate data flows on global water quality. *Please explain (column 4)* • If you selected 'Not relevant' in column 1, provide a brief explanation of why this water aspect is not relevant for your company and whether this water aspect is expected to be relevant in the future. • If you selected 'Not monitored' in column 1, provide a brief explanation of why this water aspect is not monitored in your company. • If you selected a percentage in column 1: • Provide an explanation for your response in column 1; such as why your organization measures/monitors the water aspect at this proportion of its operations, and explain which sites/facilities/operations are excluded and why. • State if your response in column 1 relates to facilities, sites or operations, or another kind of grouping, and explain how you are using the term; e.g. "For our company, 'facilities' refers to our warehouses and retail outlets"; "Our response in this row relates to our different geographic operations. We do not have facilities or sites because we provide a range of services that are not tied to a specific location".
	Sector-specific guidance for electric utilities sector *General* • This guidance is specific to companies responding to an electric utilities sector request. You should first read the guidance for this question that applies to all companies. This is additional to the general guidance and does not replace it. *Water aspect (column 0)* • Water withdrawals – total volume: CDP recognizes the difficulty in accounting for some elements of the hydropower operations' water balance, specifically surface runoff or elements that are outside the organization's control such as third-party discharges into the reservoir. Water withdrawals into hydropower operations include river inflow, surface runoff and precipitation onto the reservoir surface, as well as third-party discharges into the reservoir:

W = Precipitation+ River Inflow + Runoff + Third-party discharges into reservoir

Note that estimation or modelling are valid sources of data.

- Water withdrawals – volumes by source: Water withdrawals into hydropower operations include river inflow, surface runoff and precipitation onto the reservoir surface, as well as third-party discharges into the reservoir. Organizations should strive to monitor those sources if they would result in an estimated error in the water balance of more than 5%. Note that estimation or modelling are valid sources of data.
- Water withdrawals – quality data: In hydropower operations please consider the monitoring of reservoir water quality when responding to this question.
- Water recycling & reuse: CDP recognizes that water recycling and reuse practices in wind, solar and hydropower operations are less common and less relevant. In hydropower operations, only pumped-storage operations can be considered for water reuse. It is expected that most organizations will report 0 for their hydropower operations in this question. In light of this:
    - Organizations with more than 70% of their power generation coming from these sources may select "Not relevant".
    - Organizations with less than 70% of their power generation coming from these sources should select the response that best reflects their company's monitoring activity in their operations outside the hydropower, wind or solar generation sources. Indicate in column 4 (Please explain) how the use of these sources affects the proportion of sites monitored that you are reporting.
- Water discharges – total volume: CDP recognizes the difficulty in accounting for some elements of the hydropower operations' water balance, specifically seepage or those that are outside the organization's control such as third-party withdrawals.

In hydropower operations, water discharge includes the dam outlet and the spillway, underground seepage and third-party withdrawals from the reservoir (for example a municipal water plant abstracting from the reservoir).

D = Dam outlet + Spillway + Seepage + Third-party withdrawals from the reservoir

Note that estimation or modelling are valid sources of data.

- Water discharges – volumes by destination: In hydropower operations, water discharge includes the dam outlet and the spillway, underground seepage and third-party withdrawals from the reservoir (for example a municipal water plant abstracting from the reservoir). Organizations should strive to monitor those destinations if they would result in an estimated error in their water balance of more than 5%. Note that estimation or modelling are valid sources of data.
- Water discharges – volumes by treatment method: CDP recognizes that discharge quality data is rarely measured in organizations operating with wind, solar and hydropower generation sources. In light of this:
    - Organizations with more than 70% of their power generation coming from these sources may select "Not relevant".
    - Organizations with less than 70% of their power generation coming from these sources should select the response that best reflects their company's monitoring activity in their operations outside the hydropower, wind or solar

generation sources. Indicate in column 4 (Please explain) how the use of these sources affects the proportion of sites monitored that you are reporting.

- Water discharge quality data – by standard effluent parameters: CDP recognizes that discharge quality data is rarely measured in organizations operating with wind, solar and hydropower generation sources. In light of this:
  - Organizations with more than 70% of their power generation coming from these sources may select "Not relevant".
  - Organizations with less than 70% of their power generation coming from these sources should select the response that best reflects their company's monitoring activity in their operations outside the hydropower, wind or solar generation sources. Indicate in column 4 (Please explain) how the use of these sources affects the proportion of sites monitored that you are reporting.
- Water discharge quality data – temperature: CDP recognizes that discharge quality data is rarely measured in organizations operating with wind, solar and hydropower generation sources. In light of this:
  - Organizations with more than 70% of their power generation coming from these sources may select "Not relevant".
  - Organizations with less than 70% of their power generation coming from these sources should select the response that best reflects their company's monitoring activity in their operations outside the hydropower, wind or solar generation sources. Indicate in column 4 (Please explain) how the use of these sources affects the proportion of sites monitored that you are reporting.
- Water consumption – total volume: Water consumption in hydropower operations includes evaporation from the reservoir surface as well as the balance between withdrawals and discharges. Organizations should strive to estimate evaporated volumes if they would result in an estimated error in their water balance of more than 5%.

Sector-specific guidance for metals & mining and coal sectors

General

- This guidance is specific to companies responding to a metals & mining or coal sector request. You should first read the guidance for this question that applies to all companies. This is additional to the general guidance and does not replace it.
- Monitoring produced water volumes is common practice in the mining industry. This information is requested as it indicates that an organization is striving for comprehensive water accounting and aiming to manage all types of water entering its company boundaries.

Water aspect (column 0)

- Water withdrawals – total volume: In line with CDP's definition of water withdrawal, for the mining industry water withdrawals include water diversions to enable comparability – because it is water that crosses the company boundary.

	• Water discharges – total volume: In line with CDP's definition of water discharges, for the mining industry sector discharges comprise all water outputs including water diversions– because it is water that crosses the company boundary. • Evaporation and water entrained in waste material should not be considered discharges but as part of the consumption volumes. • Water consumption – total volume: Organizations in the mining industry should report on the volumes of water lost to evaporation from open water surfaces, entrained in remaining waste material (such as tailings, coarse rejects, and concentrates), or water stored over the reporting year. • Water withdrawals - quality: This water aspect is particularly relevant for companies with mining activities. Monitoring this parameter is in line with ICMM's and WAF of the Mineral Council of Australia recommendation of monitoring the quality of water. Companies with mining activities may select the appropriate percentage. • Water discharges - temperature: This water aspect is particularly relevant for companies with metallurgy activities and smelters, who have cooling operations. Companies with processing activities may select the appropriate percentage. *Sector-specific guidance for oil & gas sector* *General* • This guidance is specific to companies responding to an oil & gas sector request. You should first read the guidance for this question that applies to all companies. This is additional to the general guidance and does not replace it. • Monitoring produced water volumes is common practice in the oil & gas industry. This information is requested as it indicates that an organization is striving for comprehensive water accounting and aiming to manage all types of water entering its company boundaries. *Water aspect (column 0)* • Water withdrawals – total volume: In the oil & gas sector, the reporting of water withdrawals volumes typically does not include produced water. To enable comparability, CDP requires all companies to include produced water volumes in their withdrawals disclosure. • Water discharges – total volume: In oil production, as part of secondary and tertiary recovery operations, water-based fluids (from various sources) may be used to maintain the pressure, and to displace the hydrocarbons and move them towards the production wells. For CDP disclosure, organizations must consider these volumes as part of their discharges to groundwater bodies in order to have an accurate water balance. • Produced water associated with your oil & gas sector activities - total volume: Select "not applicable" only if your organization does not include an "upstream" business division.
Explanation of terms	• Boundaries of your organization: This term is key within CDP water accounting definitions and is a management boundary, rather than a physical boundary or a legal entity. Water is considered to have crossed the boundary of your organization, at either the corporate or site level, when your organization in any way uses it, comes into contact with it, is required to manage it or when it becomes incorporated

	into your products. It therefore includes any water use and management by your organization outside of its physical corporate fence; for example, to provide a street cleaning service or in fields remote from a processing plant. The scope of this organizational boundary is defined by your chosen reporting boundary. • Entrained water (Metals & mining and coal sectors only): In the mining industry, entrained water refers to the volumes of water in the raw material. • Measurement: The collection of quantified data for a water aspect - either as a single volume/quality figure or an aggregation of volumes/ quality figures. • Monitoring: This is the tracking of measurements over time, i.e. a trend or indication of change in measured figures. • Produced water (Oil & gas sector only): Water that is brought to the surface during the production of hydrocarbons including formation water, flow-back water and condensation water (IPIECA "Oil and gas industry guidance on voluntary sustainability reporting", 4th edition, 2020). • Produced water: Water which enters the organization's boundary as a result of the extraction, processing, or use of any raw material, so that it must be managed by the organization. When reporting to CDP, this water should not be counted as recycled water when put to use within a single cycle of a business process. Examples of produced water include moisture derived from vegetation such as in sugar cane crushing and the water content in crude oil. (Note that companies with oil and gas activities should refer to CDP's sector specific guidance for this water aspect). • Safely managed WASH services: The universal provision of safely managed water, sanitation, and hygiene services has dedicated targets within the Sustainable Development Goals (SDG 6.1 and 6.2). As a minimum, this disclosure refers to a company's tracking of its provision of drinking water for all workers, available when needed and from sources compliant with faecal and chemical standards, as well as sanitation facilities where excreta are safely disposed in situ or transported and treated offsite. • Water consumption: The amount of water drawn into the boundaries of the organization (or facility) and not discharged back to the water environment or a third party over the course of the reporting period. • Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances): This refers to the mass of any solid, liquid or gaseous pollutants or contaminants, such as nitrates and pesticides, released to bodies of water by your organization. • Water discharge quality data – by standard effluent parameters: This refers to the quality of your discharged water/effluents tracked according to parameters such as Chemical Oxygen Demand (COD), Biological Oxygen Demand (BOD), or Total Suspended Solids (TSS). The specific choice of quality metrics will vary depending on the organization's products, services, and operations but should be consistent with those used in the organization's sector, and may need to vary depending on national or regional regulations. • Water discharge quality data – temperature: This refers to the temperature of your discharged water/effluents. Though not yet a standard effluent parameter in many industries, thermal pollution can play a significant role in ecosystem degradation by altering levels of dissolved oxygen and harming wildlife. • Water discharges – total volume(s): The sum of effluents and other water leaving the organization's boundary and released to surface water, groundwater water or to third parties over the course of the reporting period.

	• **Water discharges – volumes by destination**: This refers to the proportion of your discharges that are tracked to different types of discharge destinations; e.g. freshwater, brackish surface water/seawater, groundwater, or third parties. • **Water discharges – volumes by treatment method**: This refers to the proportion of your discharge that you track according to treatment method applied before being returned to the environment - primary, secondary, or tertiary treatment types etc. Different industries will have different requirements to meet compliance standards, or a company may have an internal standard they adhere to. • **Water diversions (Metals & mining and coal sectors only)**: According to the Water Accounting Framework from the Mineral Council of Australia water diversions are flows from an input to an output without being utilized by the operational facility. The flow is not stored with the intention of being used in a task or treated. • **Water recycled/reused (Oil & gas sector only):** Water and wastewater (treated or untreated) that has been used more than once, in order to reduce water withdrawals. (Aligned with IPIECA's Oil & gas industry guidance on voluntary sustainability reporting 3rd ed. (2016).) • **Water recycled/reused:** Water and wastewater (treated or untreated) used more than once before being discharged from the organization's boundary, so that water demand is reduced. This may be in the same process (recycled), or in a different process within the same facility or another of the organization's facilities (reused). It can include wastewater re-used from household processes such as washing dishes, laundry, and bathing (grey water). • **Water withdrawals – total volume:** The sum of all water drawn into the boundaries of the organization (or facility) from all sources for any use over the course of the reporting period. (Source: adapted from GRI Standards Glossary 2016). • **Water withdrawals – volumes by source:** This refers to the proportion of withdrawals that your organization can trace to different types of water withdrawal source e.g. freshwater, brackish surface water/ seawater, produced water and third party sources, and a breakdown of groundwater by renewable and non-renewable sources. • **Water withdrawals quality:** This refers to the quality of raw water that your company draws into its boundary (from sources, such as rivers, lakes, groundwater and coastal zones).
Example response	

Example response

0	1	2	3	4
Water aspect	**% of sites/facilities /operations**	**Frequency of measurement***	**Method of measurement***	**Please explain**
Water withdrawals – total volume	*100%*	*Continuously*	*We measure water withdrawals in real-time, using "in-place" flow meters.*	*Total water withdrawal volume is one of our environmental key performance indicators and is used to track improvements in water efficiency. We report this information at an internal global level quarterly, and report data externally on an annual basis.* *Our responses in this question refer to our sites, and for our company, 'sites' refer to where our mining, processing, and R&D operations take*

				place. All of our sites are monitored for water withdrawal volumes.
Water withdrawals – volumes by source	*100%*	*Continuously*	*The water sources are known and recorded for all of our sites. The majority of sites measure water withdrawal volumes in real time through "in-place" flow meters. For a few of our sites, water withdrawal volumes and sources data is obtained from water utility providers.*	*Water withdrawal volumes by source are monitored at 100% of our operations. Measuring this aspect allows us to identify priority areas and to further refine water-related targets and performance improvements. In addition, overall exposure to potential water risks (source dependency) can be quickly evaluated on a site by site basis with detailed information on water withdrawal volumes by source.*
[METALS & MINING and COAL SECTORS ONLY] Entrained water associated with your metals & mining and/or coal sector activities - total volume	*100%*	*Monthly*	*We measure the moisture content of the ore milled and the volumes of ore milled. The entrained water volumes can then be calculated using these two parameters.*	*Entrained water volumes are not relevant to all our operations. They are only relevant to our mining sites, and we monitor entrained water at 100% of these sites.*
[OIL & GAS SECTOR ONLY] Produced water associated with your oil & gas sector activities - total volume	*Question not applicable*	*Question not applicable*	*Question not applicable*	*Question not applicable*
Water withdrawals quality	*100%*	*Daily*	*Water withdrawals quality is monitored at the site level using automatic water samplers and lab testing.* *Parameters measured include BOD, TSS, and temperature.*	*100% of our operational sites are monitored for this water aspect. The data is consolidated into local databases on a monthly basis. Due to environmental and water permits, figures are reported on an annual basis to the authorities.*
Water discharges – total volume	*100%*	*Continuously*	*We use flow meters to measure discharge volumes in real-time.*	*100% of our operational sites are monitored for this water aspect and this is considered part of the usual management for our sites.*
Water discharges – volumes by destination	*100%*	*Continuously*	*We use flow meters to measure discharge volumes in real time. The destination of the discharge is known*	*100% of our operational sites are monitored for this water aspect and this is considered part of the usual management for our sites.* *This aspect is relevant because our sites treat and discharge water volumes to freshwater bodies. We are committed to reducing water pollution. As part of our compliance with*

			and recorded for all sites.	*standards and regulations, we monitor the volumes of our discharges by destination.*
Water discharges – volumes by treatment method	*100%*	*Monthly*	*We keep detailed records of the discharge treatment level and methods at all sites.*	*100% of our operational sites are monitored for this water aspect and this is considered part of the usual facility management for our sites. Our discharges are treated to secondary level or tertiary level, depending on the operations of the site.* *This aspect is relevant because our sites treat and discharge water volumes to freshwater bodies. We are committed to reducing water pollution. For this, we are required to ensure that quality and quantity of discharged water complies with standards and regulations.*
Water discharge quality – by standard effluent parameters	*100%*	*Daily*	*We monitor water discharge quality by standard effluent parameters at the site level using automatic water samplers and lab testing.* *Key measures such as pH are monitored continuously through on-site monitoring systems and samples are collected on a daily basis to analyse metal concentration and load, 5-day biological oxygen demand (BOD), and total suspended solids (TSS).*	*These parameters are monitored daily/continuously (pH is monitored continuously and samples for other parameters are taken on a daily basis). It is considered part of the usual management for our sites.* *This aspect is relevant because our sites treat and discharge water volumes to freshwater bodies. We are committed to reducing water pollution. For this, we are required to ensure that quality and quantity of discharged water complies with standards and regulations.*
Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)	*Not monitored*	*Question not applicable*	*Question not applicable*	*This water aspect is not monitored in our sites; discharge quality is only monitored by standard effluent parameters and temperature. We are planning to monitor this aspect in the next reporting year.*
Water discharge quality – temperature	*100%*	*Daily*	*We use sensors specifically designed to monitor temperature in wastewater and industrial effluent treatment applications at all of our sites. The online*	*Each site controls the quality data of water discharged locally and measures this on a daily basis.*

			sensors (thermometers) are factory calibrated and regularly maintained.	
Water consumption – total volume	*100%*	*Monthly*	*We measure our water consumption monthly using a water balance which considers water withdrawals and water discharges. Withdrawals and discharges are measured with flow meters.*	*Total water consumption is calculated monthly from water withdrawals volumes minus water discharges in all our operational sites and this is reported through our global performance reporting system.*
Water recycled/reused	*100%*	*Monthly*	*The method of measurement will vary depending on the site. Some sites use flow meters and others estimate the amount reused based on the reduction of water withdrawals.*	*Volumes of recycled/reused water are monitored at all of our sites and the annual inventory of water usage volumes is executed based on ISO 14046:2014 to confirm the data.*
The provision of fully-functioning, safely managed WASH services to all workers	*100%*	*Monthly*	*We use an internal audit excel tool to measure progress towards WASH services for employees.*	*This aspect is relevant because our company recognizes the importance of closing the gap on access to WASH and we are recognized as a WASH Pledge signatory. We are committed to implementing access to safe water, sanitation and hygiene at the workplace at an appropriate level of standard for all employees in all sites.*

Additional information	*The provision of safely managed WASH services at the workplace, and respecting the human rights to water and sanitation* The provision of safely managed WASH services at the workplace (and extending such expectations to other actors within its value chain) is aligned with the aims of the Sustainable Development Goals (SDG 6.1 and 6.2) and the UN Human Rights Council endorsed Guiding Principles on Business and Human Rights. These are established and authoritative global reference points on how companies should respect human rights in their own activities and business relationships, focusing on the risks to people rather than the risks to the business. Provision requirements may also be linked to Health and Safety regulations applicable to your operations. In practice, companies need to implement due diligence to identify actual and potential impacts on human rights and to prevent, mitigate, and remediate them. This could mean a company may need to collaborate with others in the basin to reduce their collective water use when withdrawals limit the water availability for local communities in a way that impacts their right to water. The Guide to Business and Human Rights (2014) published by the UK Equality and Human Rights Commission states that a business can respect the right to a safe environment for

	employees by 'ensuring access to clean toilet facilities and drinking water' amongst other criteria. The WASH Pledge provides resources for companies looking to implement WASH in the workplace, including a reference for what represents best practice in providing WASH services in different workplaces. Guidance for companies on Integrating gender equality into water, sanitation and hygiene projects is available from WaterAid. *Water withdrawals quality and GEMS* The UN Environment Global Environment Monitoring System for Freshwater (GEMS/Water) provides the world community with sound data on water quality to support scientific assessments and decision-making on the subject. Surface and groundwater quality monitoring data collected from the global GEMS/Water monitoring network is shared through the GEMStat information system. Within UN Environment, GEMS/Water was identified as being the mechanism to support countries/areas to fulfill their reporting obligations for the UN Sustainable Development Goals. GEMS/Water provides appropriate support, based on capacity needs at national and regional levels, and develops training for delivery in countries/areas all over the world.

Tags		
Authority Type	All requesters	
Environmental Issue (Theme)	Question level	W only
Questionnaire Sector	Question level	All (except FS)

(9.2.1) For your hydropower operations, what proportion of the following water aspects are regularly measured and monitored?

Question text	
Question dependencies	This question only appears if you have any hydropower operations disclosed in 1.16.1
Change from last year	No change
Rationale	Dam operation implies an alteration of the natural river flow and sediment movement. Changes to river hydrology may affect instream and streamside habitats and affect local biodiversity. Ensuring appropriate environmental flows and sediment loadings helps to maintain water ecosystems and their basic functions. Sediments can collect behind a dam because the dam itself is a physical barrier. Eventually they can reduce the operative capacity of dams. When sediments collect, ecosystems upstream and downstream can be affected. CDP acknowledges that there is no universally accepted methodology for establishing environmental flows. In their simplest form, they can include low- and high- water regimes, and in their most complex, they may consider biodiversity and socioeconomic

	factors. Environmental flows may be established in national, regional or local legislation and there may be a legal requirement for hydropower operations to maintain those flows. In many countries/areas, however, they are not legally established and organizations looking to maintain environmental flows would need to rely on available literature or data. This question allows organizations to demonstrate their leadership in evaluating the environmental impacts of their operations, especially where legal and regulatory frameworks in this area are weak.
Response options	Please complete the following table:

1	2	3
Water aspect	**% of sites/facilities/operations measured and monitored**	**Please explain**
Fulfilment of downstream environmental flows	Select from: • Not monitored • Less than 1% • 1-25% • 26-50% • 51-75% • 76-99% • 100% • Not relevant	Text field [maximum 2,500 characters]
Sediment loading		
Other, please specify		

[Fixed row]

Requested content	*General* • This question seeks a company-wide response about the monitoring of various water aspects. "Across all your operations" refers to all entities included in your reporting boundary indicated in 1.5. • In row 3 "Other, please specify" organizations may indicate water aspects that are measured/monitored because they are deemed relevant for understanding the importance and impacts of water for your business • You should only select "Not monitored" if you do not collect any data on these water aspects. If you have data or collect data from any information sources, you should reflect this in your response by indicating the percentage of sites/facilities/operations this represents in the "% of sites/facilities/operations" column. • If monitoring information cannot be provided for all operations within your reporting boundary, then please explain why not in column 3 and describe the exclusions. • Note that for column 2, (% sites/facilities/operations) may include a broad variety of groupings of business operations, assets, fixed buildings, factories or sites etc. A company-specific explanation may be provided in column 3.

	% of sites/facilities/operations measured and monitored (column 2) • Select the proportion of your organization's facilities that are regularly (at least annually) measured and monitored for each of the defined aspects. For example, company A has 100 facilities across its total operations and quarterly measures and monitors sediment loading for 50% (50 facilities), so they would select "26-50". • Select "Not relevant" only if it is not technically feasible or technically desirable to monitor this aspect. Provide your explanation in column 3. • Select "Not monitored" if your company does not monitor this aspect, though it would be technically possible or desirable. Provide your explanation in column 3. *Please explain (column 3)* • You should provide an explanation for your response to column 2; such as why your organization measures/monitors these water aspects at this proportion of its operations and explain any exclusions. • If desired, you may indicate the approach taken to define environmental flows, e.g. "environmental flows are defined by local legislation" or "they are defined by scientific studies promoted by our organization". • Please state if your response in column 2 relates to facilities, sites or operations, or another kind of grouping, and explain how you are using the term; for example, "For our company, 'facilities' refers to several small run of the river operations"; "Our response in this row relates to our different geographic operations. We operate conjunctly several consecutive dams". *Other, please specify (row 3)* • Report other water aspects that are measured/monitored because they are deemed relevant for understanding the importance and impacts of water for your business. Select the percentage that best applies to your organization in column 2 and describe the water aspect in column 3 (Please explain). • If you have no other water aspects that are deemed relevant you may select the option "Not relevant".
Explanation of terms	• Downstream environmental flows: Environmental flows describe the quantity, timing, and quality of water flows required to sustain freshwater and estuarine ecosystems and the human livelihoods and well-being that depend on these ecosystems. • Sediment loading: The sediment content accumulating before the dam, that may lead to silting up or the sediment load in a dam outlet and spillway.

Tags		
Authority Type	All requesters	
Environmental Issue (Theme)	Question level	W only
Questionnaire Sector	Question level	EU

Total Volumes

(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?

Question details	
Change from last year	No change
Rationale	This question incentivizes companies to have a complete view of their water balance at the corporate level and to assess anticipated forward trends in water demand, encouraging a transition towards business models which do not pose threats to rivers, lakes, aquifers, and streams. Total volumes can indicate the organization's relative significance as a user of water and provide a baseline figure for other calculations. Along with trend data, these volumes can also suggest the level of risk posed by future disruptions to water supplies or increases in the cost of water. Water consumption measures water that is no longer available for use by the ecosystem or local community in the reporting period. Reporting the volume of water consumption contributes to an organization's understanding of the overall scale of its impact due to water withdrawal on downstream water availability.
Response options	Please complete the following table:

0	1	2	3	4	5	6
Water aspect	**Volume (megaliters /year)**	**Comparison with previous reporting year**	**Primary reason for comparison with previous reporting year**	**Five-year forecast**	**Primary reason for forecast**	**Please explain**
Total withdrawals	Numerical field [enter a range of 0 to +/- 999,999,999,999 using a maximum of two decimal places]	Select from: • Much Lower • Lower • About the same • Higher • Much Higher • This is our first year of measurement	Select from: • Change in accounting methodology • Divestment from water intensive technology/process • Facility closure • Facility expansion • Increase/decrease in business activity • Increase/decrease in efficiency • Investment in water-smart technology/process • Maximum potential volume reduction already achieved • Mergers and acquisitions • Unknown • Other, please specify	Select from: • Much lower • Lower • About the same • Higher • Much higher • Unknown	Select from: • Change in accounting methodology • Divestment from water intensive technology/process • Facility closure • Facility expansion • Increase/decrease in business activity • Increase/decrease in efficiency • Investment in water-smart technology/process • Maximum potential volume reduction already achieved • Mergers and acquisitions • Unknown • Other, please specify	Text field [maximum 2,000 characters]

Total discharges						
Total consumption						

[Fixed row]

Requested content	*Note*: Organizations responding to an electric utilities, metals & mining, coal, or oil & gas sector request should refer to additional sector-specific guidance on this question at the end of the "Requested content" section. *General* • This question is asking you to report aggregated company-wide volumetric data. If you do not have the aggregated data, if you are estimating or extrapolating to provide complete coverage, give an explanation in column 6 (Please explain). • Note that a zero should only be used for reporting zero volumes and not for an absence of data. • Please refer to CDP's water accounting definitions before completing this question. Report volumetric data in megaliters per year for the reporting year (the time period you stated in response to 1.4). (1 megaliter = 1 million liters or 1,000 m3). • Cooling water: Cooling water (freshwater or sea water) is often withdrawn in large quantities and discharged back to its original source with negligible losses or variation in quality. However, this should be included in your water accounts. • Rainwater: If a company is managing rainwater (for example, by harvesting for use or storage, or to prevent flooding), or is dependent on it for production of goods or the delivery of services, it should try to estimate and disclose it as a withdrawal from the hydrological system into the company boundary. Note that in some jurisdictions rainwater is considered a withdrawal source and organizations are required to report its collection and use. o Companies may choose to exclude collected rainwater and domestic sewage from their water withdrawal/discharge volumes only if the resulting error in their water balance would be less than 5%. (This avoids your discharge volumes being larger than your withdrawals). o Including rainwater helps companies better understand their water dependency and risks. For some companies, precipitation/rainwater volumes may constitute a principal input of water at site level. This includes run-off where it has to be managed. In these cases, excluding rainwater from water accounting – withdrawal and discharge - would not be a true reflection of site water balance. In addition, there may be reduced impacts from using rainwater in place of other local freshwater sources. *Volumes (megaliters/year) (column 1)* • Report volumetric data in megaliters per year for the reporting year (the time period you stated in response to 1.4). (1 megaliter = 1 million liters or 1000 m3).

- For withdrawals, data may be collected from several sources, including water meters, water bills, calculations derived from other available water data or the organization's own estimates (if neither water meters, nor bills, or reference data exist).
- Before deciding whether your withdrawals, discharges or consumption can be reported as zero (0), please refer to CDP's Technical Note on Water Accounting Definitions.
- If reporting "zero consumption", remember to check your discharge volumes. Scorers will check that discharge and withdrawals volumes balance (approximately).

Comparison with previous reporting year / Five-year forecast (columns 2, 4)

- CDP does not define the threshold for considering a value as "much higher" rather than simply "higher" (or "much lower"/"lower"). CDP requests this information from many different industries with huge variations in water use, and it would therefore be difficult to provide a universal threshold that is meaningful (as proportions will equate to different absolute values and impacts).
- CDP recommends that you define your own threshold for what is "much higher" (and "much lower") and apply it consistently so that the reported data for this question is comparable and data users can track your water accounts more effectively each year. A company-specific explanation for these thresholds should be provided in column 6 (Please explain).
- The threshold defined for "much higher"/"higher" (and "much lower"/"lower") should be the same for column 2 and column 4.
- Comparison with previous reporting year: If the data was not previously reported, but was collected, you may choose to indicate a comparison with the previous year or select "This is our first year of measurement". In either case, use the "Please explain" column to provide details about the information reported.

Primary reason for comparison with previous reporting year / Primary reason for forecast (columns 3, 5)

- Select the most significant reason.
- 'Maximum potential volume reduction already achieved' refers to situations where water saving limits have been reached – for example where a closed-loop water recycling system has been put in place and further water reductions are not feasible.

Please explain (column 6)

- Include any contextual information necessary to understand your primary reason for the comparison with previous reporting year and the five-year forecast, and how the volumetric data have been compiled, such as any standards, methodologies, and assumptions used.
- If you have left column 1 blank because you do not have the data, describe the barriers to reporting that data and any plans to collect and report it.
- Describe the thresholds for what is "much higher" and "much lower" for the change in volumes from previous reporting year and the five-year forecasts.
- If you provide an estimated figure or there is any level of uncertainty in your "Total" figures in column 1, you should explain this in this field and give the range of uncertainty. Uncertainty can arise from data gaps, assumptions, metering/measurement constraints including equipment accuracy, data management, etc.
- Note: CDP expects withdrawals, discharges and consumption figures to balance (approximately; +/- 5%) so if there is a good reason why this cannot happen, it should be explained in the "Total consumption" row.

Please explain – additional guidance for consumption volume (row 3)

	• For the "water consumption" row, you should indicate if your figure is based on an aggregation of local measurements, an aggregation of local calculations, or is a company-wide calculation (for example using withdrawals minus discharges).
	• If known, please provide a breakdown of this figure (with reference to CDP's definition of consumption) and a brief explanation. Breakdowns include:
	  o Volume incorporated into products, crops or waste;
	  o Volume evaporated or transpired;
	  o Volume consumed by humans or livestock;
	  o Net volume stored in a controlled manner;
	  o Net volume stored for future use;
	  o Volumes otherwise excluded from discharges out of the organization's boundary.
	• It is important that you explain a negative consumption figure where this is the case. This would indicate that your discharges are larger than your withdrawals for the reporting year - due to a net release of water from storage, for example.

Requested content – [Sector] (if applicable)	*Sector-specific guidance for electric utilities sector* *General* • This guidance is specific to companies responding to an electric utilities sector request. You should first read the guidance for this question that applies to all companies. This is additional to the general guidance and does not replace it. *Water aspect (column 0)* • Total withdrawals: CDP recognizes the difficulty in accounting for some elements of the hydropower operations' water balance, specifically surface runoff or elements that are outside the organization's control such as third-party discharges into the reservoir. Water withdrawals into hydropower operations include river inflow, surface runoff and precipitation onto the reservoir surface, as well as third-party discharges into the reservoir: W = Precipitation + River Inflow + Runoff + Third-party discharges into reservoir Organizations should strive to include volumes for those sources if they would result in an estimated error in the water balance of more than 5% and take a consistent approach throughout the questionnaire. In column 6 (Please explain), you should explain which sources you have included or excluded. Note that estimation or modelling are valid sources of data. • Total discharges: CDP recognizes the difficulty in accounting for some elements of the hydropower operations' water balance, specifically seepage or those that are outside the organization's control such as third-party withdrawals. In hydropower operations, water discharge includes the dam outlet and the spillway, underground seepage and third-party withdrawals from the reservoir (for example a municipal water plant abstracting from the reservoir). D = Dam outlet + Spillway + Seepage + Third-party withdrawals from the reservoir Organizations should strive to include volumes for those destinations and explain which of these elements are included or excluded if they would result in an estimated error in the water balance of more than 5%. In column 6, you should explain which destinations you have included or excluded and take a consistent approach throughout the questionnaire. Note that estimation or modelling are valid sources of data. • Total consumption: Water consumption in hydropower operations includes evaporation from the reservoir surface as well as the balance between withdrawals and

discharges. Although organizations should estimate evaporated volumes if they would result in an estimated error in the water balance of more than 5%, you may consider variations in storage as a valid measure of your consumption volumes rather than calculating evaporation and the balance between all withdrawals and discharges. This information is usually easily derived from water level measurements.

In column 6 (Please explain) provide your approach to reporting a total consumption figure.

Please explain (column 6)

- In the case of hydropower operations, indicate which elements of water withdrawals (river inflow, surface runoff, precipitation onto the reservoir surface and third-party discharges into the reservoir), discharges (spillway, underground seepage, and third-party withdrawals from the reservoir) and consumption are you taking into account when providing your response to column 1 (Volume). You may indicate the method followed to obtain it, e.g. direct monitoring, estimation from a hydrological model, or other secondary source of information.
- Additionally, you may choose to specify the evaporated volumes if your organization collects this data.
- Note: CDP expects withdrawals, discharges and consumption figures to balance (approximately; +/- 5%) so if there is a good reason why this cannot happen, it should be explained in the "Total consumption" row.

Sector-specific guidance for metals & mining and coal sectors

General

- This guidance is specific to companies responding to a metals & mining or coal sector request. You should first read the guidance for this question that applies to all companies. This is additional to the general guidance and does not replace it.

Water aspect (column 0)

- Water withdrawals: In line with CDP's definition of water withdrawal, for the mining industry water withdrawals include water diversions to enable comparability – because it is water that crosses the company boundary.
- Water discharges: In line with CDP's definition of water discharges, for the mining industry discharges comprise all water outputs including water diversions – because it is water that crosses the company boundary. Evaporation and water entrained in waste material should not be considered discharges but as part of the consumption volumes.
- Water consumption: Water consumption in the mining industry should report on the volumes of water lost to evaporation from open water surfaces, entrained in remaining waste material (such as tailings, coarse rejects, and concentrates), or water stored over the reporting year.

Sector-specific guidance for oil & gas sector

General

- This guidance is specific to companies responding to an oil & gas sector request. You should first read the guidance for this question that applies to all companies. This is additional to the general guidance and does not replace it.

Water aspect (column 0)

- Total withdrawals: In the oil & gas sector, the reporting of water withdrawals volumes typically does not include produced water. To enable comparability, CDP requires all

	companies to include produced water volumes in their withdrawals disclosure, in order to have an accurate water balance. • As part of groundwater withdrawal volumes (be it from renewable or non-renewable sources), organizations should include all withdrawals from aquifers (other than the formation being exploited). These withdrawals may be intended for any use in the organization, including injection to maintain well pressure or as part of the fracture fluids. • Total discharges: In oil production, as part of secondary and tertiary recovery operations, water-based fluids (from various sources) may be used to maintain the pressure, and to displace the hydrocarbons and move them towards the production wells. For CDP disclosure, organizations must report these volumes as discharges to groundwater bodies, to enable comparability and have an accurate water balance.
Explanation of terms	• Water balance: An account of the volumes of water flowing into and leaving an organization across its boundary. When the two volumes are equal, the net water balance will be zero. • Water consumption: The amount of water that is drawn into the boundaries of the organization (or facility) and not discharged back to the water environment or a third party over the course of the reporting period. It is important to distinguish the term 'consumption' from the term 'water withdrawal' or 'water use'. Water consumed is water that during the reporting year: o has been incorporated into products, crops or waste o has evaporated or transpired o consumed by humans or livestock o has been stored in a controlled manner because it is polluted to the point of being unusable by other users, and so that it does not leave the organization's boundary o has been stored during the reporting year for use or discharge in a subsequent reporting period o is otherwise excluded from discharges out of the organization's boundary so that it is no longer available for use by the ecosystem or local community. Consumption may be measured directly or modelled, or it can be calculated by subtracting the total water discharge from company boundary from total water withdrawn into the company boundary during the reporting period. As CDP data users require comparability, all disclosing companies should use this method. If the company discharges more water than it withdraws, for example, because it has used and then discharged previously stored water, a negative consumption value is possible. This would indicate a net contribution to the water environment in the reporting year. • Water discharges – total volume(s): The sum of effluents and other water leaving the organization's boundary and released to surface water, groundwater water or to third parties over the course of the reporting period. This includes all water leaving the company boundary, whether it is: o considered used or unused o released through a defined discharge point (point source discharge), or o released over land in a dispersed or undefined manner (non-point source discharge), or as o wastewater removed from the organization via truck. Water discharge can be authorized (in accordance with discharge consent) or unauthorized (if discharge consent is exceeded). • Water diversions (Metals & mining and coal sectors only): According to the Water Accounting Framework from the Mineral Council of Australia water diversions are flows from an input to an output without being utilized by the operational facility. The flow is not stored with the intention of being used in a task or treated.

Example response	

0	1	2	3	4	5	6
Water aspect	Volume (megaliters /year)	Comparison with previous reporting year	Primary reason for comparison with previous reporting year	Five-year forecast	Primary reason for forecast	Please explain
Total withdrawals	*32,596,140*	*About the same*	*Increase/decrease in efficiency*	*Lower*	*Investment in water-smart technology/process*	*Description for "comparison with previous reporting year" and "five-year forecast" thresholds: Deviation +/- 5% = about the same; Deviation between +/- 5-15% = higher / lower; Deviation > +/- 15% = much higher / lower. Water withdrawals remained about the same compared to the previous year despite an increase in production thanks to water efficiency measures and divestment from thermal coal operations. These actions form part of our 2020-2025 sustainability strategy. In the future, we expect withdrawals to decrease with increased investments in water-smart technologies, water efficiency measures, and water circularity.*
Total discharges	*23,827,590*	*Higher*	*Increase/decrease in efficiency*	*Lower*	*Investment in water-smart technology/process*	*Description for "comparison with previous reporting year" and "five-year forecast" thresholds: Deviation +/- 5% = about the same; Deviation between +/- 5-15% = higher / lower; Deviation > +/- 15% = much higher / lower. The increase in total discharges can be explained by a decrease in water consumption as well as improved water efficiency. In the future, we expect water discharges to decrease with increased investments in water water-smart technologies, efficiency measures, and water circularity.*

Total consumption	*8,779,710*	*Lower*	*Divestment from water intensive technology/process*	*Lower*	*Investment in water-smart technology/process*	*Description for "comparison with previous reporting year" and "five-year forecast" thresholds: Deviation +/- 5% = about the same; Deviation between +/- 5-15% = higher / lower; Deviation > +/- 15% = much higher / lower.* *Total water consumption figures are based on measured primary data on water withdrawal and water discharge at all operations (C= W – D).* *The lower consumption volume can be primarily attributed to divestment from thermal coal operations. Increases in water efficiency measures have also contributed to the decrease in water consumption.* *We expect water consumption to continue decreasing with the implementation of the remainder of our 2020-2025 sustainability strategy, including water-smart processes, water circularity and an optimized water management to achieve a continuous improvement of the water usage ration.*

Tags		
Authority Type	All requesters	
Environmental Issue (Theme)	Question level	W only
Questionnaire Sector	Question level	All (except FS)

(9.2.3) In your oil & gas sector operations, what are the total volumes of water withdrawn, discharged, and consumed (by business division), how do they compare to the previous reporting year, and how are they forecasted to change?

Question text	
Question dependencies	Rows in this question will be presented according to the business divisions reported in 1.19
Change from last year	No change
Rationale	This question incentivizes companies to have a complete view of their water balance at the business division level and to assess anticipated forward trends in water demand, encouraging a transition towards business models which do not pose threats to rivers, lakes, aquifers, and streams. Volumes of water withdrawals, discharges, and consumption typically differ significantly between business divisions. Detailing the water balance at this scale provides data users with an understanding of the key phases that determine the organization's water balance and allow a better interpretation of answers provided in other sections of the questionnaire.
Response options	Please complete the following table:

0	1	2	3	4	5	6
Water aspect by business division	**Volume (megaliters /year)**	**Comparison with previous reporting year**	**Primary reason for comparison with previous reporting year**	**Five-year forecast**	**Primary reason for forecast**	**Please explain**
Total withdrawals - upstream	Numerical field [enter a number from 0 to +/- 999,999,999,999 using a maximum of 2 decimal places]	Select from: • Much Lower • Lower • About the same • Higher • Much Higher • This is our first year of measurement	Select from: • Change in accounting methodology • Divestment from water intensive technology/process • Facility closure • Facility expansion • Increase/decrease in business activity • Increase/decrease in efficiency • Investment in water-smart technology/process • Maximum potential volume reduction already achieved • Mergers and acquisitions • Unknown • Other, please specify	Select from: • Much lower • Lower • About the same • Higher • Much higher • Unknown	Select from: • Change in accounting methodology • Divestment from water intensive technology/process • Facility closure • Facility expansion • Increase/decrease in business activity • Increase/decrease in efficiency • Investment in water-smart technology/process • Maximum potential volume reduction already achieved • Mergers and acquisitions • Unknown • Other, please specify	Text field [maximum 2,500 characters]
Total discharges – upstream						
Total consumptio						

n – upstream						
Total withdrawals – midstream						
Total discharges– midstream						
Total consumption – midstream						
Total withdrawals – downstream						
Total discharges – downstream						
Total consumption – downstream						
Total withdrawals – chemicals						
Total discharges – chemicals						
Total consumption – chemicals						
Total withdrawals – other business division						
Total discharges – other business division						
Total consumption – other						

business division						

[Fixed row]

Requested content	*General* • IPIECA's "Oil and gas industry guidance on voluntary sustainability reporting" guidelines recommend reporting in m^3. However, due to the large volumes of water involved in the oil & gas industry, and to allow for comparability, CDP's preferred metric is megaliters (1 megaliter = 1 million liters or 1000 m3).. • If you are estimating or extrapolating to provide complete coverage, please give an explanation in column 6 ("Please explain"). • Note that a zero should only be used for reporting zero volumes and not for an absence of data. • In the case of integrated plants combining one or more business divisions organizations may choose to report the withdrawn, discharged, and consumption volumes in either one of the business division rows. You should then clarify this in column 6 ("Please explain"). • Total withdrawals - Upstream (row 1): In the oil & gas sector, the reporting of water withdrawals volumes typically does not include produced water. To enable comparability, CDP requires all companies to include produced water volumes in their withdrawals disclosure, in order to have an accurate water balance. • Total discharges – Upstream (row 2): In oil production, as part of secondary and tertiary recovery operations, water-based fluids (from various sources) may be used to maintain the pressure, and to displace the hydrocarbons and move them towards the production wells. For CDP disclosure, organizations must report these volumes as discharges to groundwater bodies, to enable comparability and have an accurate water balance. *Comparison with previous reporting year / Five-year forecast (columns 2, 4):* • If you left column 1 blank because you are unable to report a calculated or estimate figure this year, you may give an estimate for the change if possible. • CDP does not define the threshold for considering a value as "much higher" rather than simply "higher" (or "much lower"/"lower"). CDP requests this information from many different industries with huge variations in water use, and it would therefore be difficult to provide a universal threshold that is meaningful (as proportions will equate to different absolute values and impacts). • CDP recommends that you define your own threshold for what is "much higher" (and "much lower") and apply it consistently so that each year the reported data for this question is comparable and data users can track your water accounts more effectively. A company-specific explanation for these thresholds should be provided in column 6 (Please explain). • The threshold defined for "much higher"/ "higher" (and "much lower"/ "lower") should be the same for column 2 and column 4. • Comparison with previous reporting year: If the data was not previously reported, but was collected, you may choose to indicate a comparison with the previous year or select "This is our first year of measurement". In either case, use the "Please explain" column to provide details about the information reported. *Primary reason for comparison with previous reporting year / Primary reason for forecast (columns 3, 5)* • Select the most significant reason.

	• **"Maximum potential volume reduction already achieved"** refers to situations where water saving limits have been reached – for example where a closed-loop water recycling system has been put in place and further water reductions are not feasible. *Please explain (column 6):* • If you have reported combined data for business divisions, please explain your approach here. • Briefly explain your response for column 1 including any zero (0) volumes. • Describe the thresholds for what is "much higher" and "much lower" for the change in volumes from the previous reporting year and the five-year forecasts. • Include any contextual information necessary to understand your primary reason for the comparison with previous reporting year and the five-year forecast.
Explanation of terms	• **Produced water (Oil & gas sector only)**: water that is brought to the surface during the production of hydrocarbons including formation water, flow-back water and condensation water (IPIECA "Oil and gas industry guidance on voluntary sustainability reporting", 4th edition, 2020

Tags		
Authority Type	All requesters	
Environmental Issue (Theme)	Question level	W only
Questionnaire Sector	Question level	OG

Withdrawals from water stressed areas

(9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.

Question text	
Change from last year	Modified guidance
Rationale	Since water is a shared resource, and water-related impacts are localized, organizations are increasingly encouraged to prioritize action in areas with water stress and to understand and respond to local contexts. This question on water from stressed areas supports a trend towards metrics for corporate water reporting and target setting informed by local context, and in addition, the TCFD recommends disclosure of reliance on water from areas of water stress. This question also incentivizes organizations to assess anticipated forward trends in withdrawals from water stressed areas, encouraging a transition towards business models which do not pose threats to rivers, lakes, aquifers, and streams. The data requested assists the assessment of your organization's dependence on potentially contested sources (regardless of whether your facility itself is located in a stressed area), as well as your potential impact on sensitive locations.

	Water stress is a driver of business risk and, as stress is likely to worsen, transparency is critical. Understanding elevated business risk due to operations in water stressed areas is important for the investor community, and this question allows data users to review the trend in dependency on water from stressed basins. Knowledge of water-related hot spots helps your organization identify where water stress may be affecting its operations, now or in the future, as well as to prioritize your sustainable water management practices.
Response options	Please complete the following table:

1	2	3	4	5
Withdrawals are from areas with water stress	**Volume withdrawn from areas with water stress (megaliters)**	**Comparison with previous reporting year**	**Primary reason for comparison with previous reporting year**	**Five-year forecast**
Select from: • Yes • No • Unknown	Numerical field [enter a number from 0-999,999,999,999 using a maximum of two decimal places]	Select from: • Much lower • Lower • About the same • Higher • Much higher • This is our first year of measurement	Select from: • Change in accounting methodology • Divestment from water intensive technology/process • Facility closure • Facility expansion • Increase/decrease in business activity • Increase/decrease in efficiency • Investment in water-smart technology/process • Maximum potential volume reduction already achieved • Mergers and acquisitions • Unknown • Other, please specify	Select from: • Much lower • Lower • About the same • Higher • Much higher • Unknown

6	7	8	9
Primary reason for forecast	**% of total withdrawals that are withdrawn from areas with water stress**	**Identification tool**	**Please explain**
Select from: • Change in accounting methodology • Divestment from water intensive technology/process • Facility closure • Facility expansion • Increase/decrease in business activity • Increase/decrease in efficiency • Investment in water-smart technology/process • Maximum potential volume reduction already achieved • Mergers and acquisitions • Unknown • Other, please specify	[Auto-calculated]	Select all that apply: • WRI Aqueduct • WWF Water Risk Filter • Other, please specify	Text field [maximum 5,000 characters]

[Fixed row]

Requested content	*General* • Refer to CDP's water accounting definitions and the Explanation of terms for this question before completing the table. • Organizations should report which approach/tool they use to assess whether their withdrawals are from a "stressed area". They should explain the approach taken and which data sets were used to assess "water stress". • As good practice, a water-stressed area should be measured, at the catchment level as a minimum. • Credible, publicly available tools for assessing levels of water stress include WRI *Aqueduct Water Risk Atlas*, WWF *Water Risk Filter*, (see Additional information for more details about these tools). • Commonly accepted global risk indicators to assess areas as water stressed in terms of quantity and their thresholds for reporting to CDP include: ○ **Water availability** - greater than 'High risk': 3.4 (WWF Water Risk Filter). WWF recommends that users also take into consideration 'Medium risk': >2.6. ▪ The WWF Water Risk Filter's risk category 'Water Availability' integrates the State of Nature layer for Water Availability recommended for the Science-based Targets for Nature (SBTN) Step 1: Assess and Step 2: Interpret & Prioritize. The SBTN's State of Nature layer for Water Availability is calculated based on a multi-model approach which integrates the best available global water scarcity risk indicators: Water depletion, Baseline water stress, and Blue water scarcity. In addition, WWF has incorporated an indicator

on groundwater availability in the WWF Water Risk Filter's risk category 'Water Availability'.
        - WWF recommends using the 'Drought' risk category as supplementary information to help in interpreting results and prioritizing sites in water stressed areas, as droughts can exacerbate water stress/water availability.
    - **Baseline water stress** - equal to/greater than 'High': 40-80% (WRI Aqueduct Water Risk Atlas). This refers to the ratio of total annual water withdrawals to available renewable water supply.
    - **Baseline water depletion** - equal to/greater than 'High': 50-75% (WRI Aqueduct Water Risk Atlas). This refers to the ratio of total annual water consumption to available renewable water supply
- Organizations can complement the results of these tools with their own assessments or by using other methodologies. Some companies will use more granular level data and local knowledge of the basins in which they operate to assess which withdrawals are from stressed areas. For example, an organization may consider its facility to be in a water-stressed sub basin or other smaller geographic level, though a global data set suggests that the particular catchment is not stressed.
- Many national and regional water authorities will also have suitable maps, databases and environmental assessments available. (These may be included in the *FAO/AquaStat database*, or in reports of progress against *SDG 6.4.2*.)
- Note that this question asks about the location of withdrawal sources rather than your facilities. In most cases, these will not be different at a catchment level. If supplying data based on the location of facilities because the exact location of withdrawal sources is unknown, indicate this in column 9 "Please explain".

Withdrawals are from areas with water stress (column 1)

- If you select "No", columns 2 "Volume withdrawn from areas with water stress (megaliters)" to 7 "% of total withdrawals that are withdrawn from areas of water stress" will not be presented.
- If you select "Unknown", columns 2 "Volume withdrawn from areas with water stress (megaliters)" to 8 "Identification tool" will not be presented.

Volume withdrawn from areas with water stress (megaliters) (column 2)

- Your disclosure should include all withdrawals within stressed areas and all sources listed in 9.2.7, including third party suppliers. Do not include produced water or desalinated water.
- Report volumetric data in megaliters per year for the reporting year (1 megaliter = 1 million liters or 1,000m^3). You may provide an estimate and explain why in column 9 "Please explain".
- Note that a zero should only be used for reporting zero volumes and not for an absence of data.

Comparison with previous reporting year / Five-year forecast (columns 3, 5)

- CDP does not define the threshold for considering a value as "much higher" rather than simply "higher" (or "much lower" / "lower"). CDP requests this information from many different industries with huge variations in water use, and it would therefore be difficult to provide a universal threshold that is meaningful (as proportions will equate to different absolute values and impacts). CDP recommends that you define your own threshold for what is "much higher" (and "much lower") and apply it consistently so that each year the reported data for this question is comparable and data users

can track your water accounts more effectively. A company-specific explanation for these thresholds should be provided in column 9 “Please explain”.

- The threshold defined for “much higher” / “higher” (and “much lower” / “lower”) should be the same for column 3 “Comparison with previous reporting year” and column 5 “Five-year forecast”.
- Comparison with previous reporting year: If the data was not previously reported, but was collected, you may choose to indicate a comparison with the previous year or select “This is our first year of measurement”. In either case, use the “Please explain” column to provide details about the information reported.
- In some cases, the “Comparison with previous reporting year” for the % withdrawn from areas with water stress may be different to the net change in volume withdrawn from water stressed areas compared to the previous reporting year. In these cases, the organization should state the volumetric comparison between the current and previous reporting year in column 9 “Please explain”. This would be applicable, for example, when an organization has “much higher” total company-wide withdrawals compared to the previous reporting year, but their absolute withdrawals from areas with water stress are about the same or higher. In this example, the response to column 3 “Comparison with previous reporting year” would be “lower” although their absolute withdrawals from areas with water stress have not been reduced.

Primary reason for comparison with previous reporting year / Primary reason for forecast (columns 4, 6)

- Select the most significant reason.
- **“Maximum potential volume reduction already achieved”** refers to situations where water saving limits have been reached – for example where a closed-loop water recycling system has been put in place and further water reductions are not feasible.

% of total withdrawals that are withdrawn from areas with water stress (column 7)

- This column will be auto-calculated in the disclosure platform.
- The % of total withdrawals from areas with water stress will be calculated using the volume withdrawn from areas with water stress figure (column 2) and the volume of total withdrawals figure given in 9.2.2 (column 1, row 1). **Ensure that you have entered data into these columns.**

$$\frac{\text{Volume withdrawn from areas with water stress}}{\text{Total volume for company wide withdrawals}} \times 100$$

Identification tool (column 8)

- Select the tool(s) your organization uses to identify whether its withdrawals are located in geographic areas of water stress.
- If you have responded ”No” to column 1 “Withdrawals are from areas with water stress”, select the tool(s) your organization used to determine that you **do not** withdraw from geographic areas of water stress.
- If you have used a different tool, methodology or data set, select “Other, please specify” and provide a label for the tool/approach in the text field provided and give details in column 9 “Please explain”.

Please explain (column 9)

- If you have used an estimate, you may provide an explanation why.
- Use this field to give more details about:
    - The volume you reported in column 2 “Volume withdrawn from areas with water stress (megaliters)”

	○ Any exclusions in your reporting ○ Scope of assessments (full coverage or partial based on geographies, business units, etc.) • If your responses to columns 2, 3 or 5 are partially or wholly estimated, explain your approach to estimation. • If you have selected a recommended tool in column 8 "Identification tool", briefly describe how the selected tool was applied to evaluate whether water is withdrawn from stressed areas, including: ○ Which data sets are used; and ○ Frequency of assessments. • If you have not used one of the tools recommended, briefly describe: ○ The tool used; ○ How "areas with water stress" are defined and identified, including the threshold applied; and ○ If possible, the methodology used such as the data sets that your assessment is based on. • This question asks about the location of withdrawal sources rather than your facilities. Indicate if you are only able to supply data based on the location of facilities and give your reason. • You may explain your organizations management response to the exposure to business risks associated with the volume disclosed in column 2 "Volume withdrawn from areas with water stress (megaliters)", and your experience of working in water stressed areas. This is optional but may provide data users with context to better interpret the significance of the figures reported. • If you selected "Unknown" in column 1"Withdrawals are from areas with water stress", explain why you have not assessed if any of your water withdrawals are from stressed areas, and if relevant, any plans for future assessment.
Explanation of terms	• Blue water scarcity: the ratio of the blue water footprint to the total blue water availability, considering intra-annual variability. In the WWF Water Risk Filter's risk category 'Water Availability', blue water scarcity risk indicator is classified into 5 risk levels, including where available blue water has been fully consumed ('Medium risk'), or environmental flow requirements are not met ('High' to 'Very High risk'). • Water stress ('areas with'): a concept that considers physical quantity aspects related to water resources, including water availability. As good practice, a water stressed area should be measured at the catchment level as a minimum. Commonly accepted global indicators to assess areas as water stressed and their thresholds for reporting to CDP include: ○ Water availability – category greater than 'High risk': 3.4 (WWF Water Risk Filter). WWF recommends that users also take into consideration 'Medium risk': >2.6. This category is based on a multi-model approach which integrates the best available global water scarcity risk indicators: water depletion, baseline water stress, and blue water scarcity. ○ Baseline water stress – indicator equal to/greater than 'High': 40-80% (WRI Aqueduct Water Risk Atlas). This refers to the ratio of total annual water withdrawals to available renewable water supply. ○ Baseline water depletion – indicator equal to/greater than 'High': 50-75% (WRI Aqueduct Water Risk Atlas). This refers to the ratio of total annual water consumption to available renewable water supply.

WRI Aqueduct Water Risk Atlas Tool

Risk indicator	Description
Baseline water stress = withdrawals as a percentage of available flow **Baseline water depletion** = consumption as a percentage of available flow	A customizable global atlas used to evaluate how water risk (and water stress) may affect operations (at watershed level). The global map can be tailored specifically for nine water-intense industry sectors including Oil & Gas, Agriculture and Chemicals. Note that the categories of "Overall water risk" are based on a weighted selection of various physical, regulatory and reputational indicators. One of the "Physical risk quantity" indicators is a water stress indicator ("Baseline water stress"') and another is a water depletion indicator ("Baseline water depletion"). The Aqueduct interface allows users to easily change the settings so that just particular indicators are shown. "The Baseline water stress" and "Baseline water depletion" indicators are based on a global dataset developed by the World Resources Institute and are also available as risk indicators in the WWF Water Risk Filter. For CDP disclosure, companies using Aqueduct should consider areas as "water stressed" where baseline water stress equals or exceeds 40%, or baseline water depletion equals or exceeds 50%.
WWF Water Risk Filter	
Risk indicator	**Description**
Water depletion = the ratio of consumptive use to renewable available water **Baseline water stress** = withdrawals as a percentage of available flow **Blue water scarcity** = the ratio of the blue water footprint to the total blue water availability, considering intra-annual variability **Groundwater** = The variation in groundwater levels over time in mm	As part of the WWF Risk Filter Suite, the WWF Water Risk Filter is a free online tool enabling organizations to assess and act on water risks in their operations and value chain. More specifically, organizations can map and evaluate their (basin) water risk, including water availability (water stress in terms of quantity only). One risk category of physical risk is 'Water Availability': Companies using the WWF Water Risk Filter should consider areas as "water stressed" where the "Water Availability" risk score is greater than 'High risk': 3.4 . WWF recommends that users also take into consideration facilities facing 'Medium risk': >2.6. The WWF Water Risk Filter's risk category 'Water Availability' integrates the State of Nature layer for Water Availability recommended for the Science-based Targets for Nature (SBTN) Step 1: Assess and Step 2: Interpret & Prioritize. The SBTN's State of Nature layer for Water Availability is calculated based on a multi-model approach which integrates the best available global water scarcity risk indicators: Water depletion, Baseline water stress, and Blue water scarcity. In addition, WWF has incorporated an indicator on groundwater availability in the WWF Water Risk Filter's risk category 'Water Availability'. As every global water availability dataset is based on models using different assumptions and limitations, WWF recommends using the WWF Water Risk Filter risk category "Water Availability" – which integrates multiple, reliable, peer-reviewed global datasets for a robust assessment of water availability at a global scale. Furthermore, WWF recommends using the 'Drought' risk category in the WWF Water Risk Filter as supplementary information to help in interpreting results and prioritizing sites in water stressed areas, as droughts can exacerbate water stress/water availability. For further information, see WWF's Methodology documentation and "How to" Tutorial Page.

Tags	
Authority Type	All requesters

Environmental Issue (Theme)	Question level	W only
Questionnaire Sector	Question level	All (except FS)

(9.2.5) What proportion of the produced agricultural commodities that are significant to your organization originate from areas with water stress?

Question text	
Question dependencies	This question only appears if you select “Produced” or “Produced and sourced” in column “Produced and/or sourced” and "Yes" in response to the column "Is this commodity considered significant to your business in terms of revenue?" for any row of 1.22 or 1.23.
Change from last year	No change
Rationale	This question provides data users with information on the exposure that the organization may have to scarce resources in their direct operations. This metric will also allow data users to better understand the answers provided in other sections of the questionnaire.
Response options	Please complete the following table.

Agricultural commodities	The proportion of this commodity produced in areas with water stress is known	% of total agricultural commodity produced in areas with water stress	Please explain
Fixed rows based on selections of commodities in 1.22 and 1.23	Select from: • Yes • No, but we intend to obtain this data within the next two years • No, we do not have this data and have no plans to obtain it	Select from: • 0% • Less than 1% • 1-10 • 11-25 • 26-50 • 51-75 • 76-99 • 100%	Text field [maximum 2,500 characters]

[Fixed row]

Requested content	*General* • The rows presented in this table depend on your response to 1.22 (if applicable) and 1.23. Respond to all rows individually. • Note that credible, publicly available tools for assessing levels of water stress include WRI Aqueduct Water Risk Atlas and WWF Water Risk Filter (see guidance for 9.2.4 for more details about these tools).

	Agricultural commodity (column 0) • Note that only the produced agricultural commodities which you indicated are significant in terms of revenue in 1.22 and 1.23 will appear in the list. *% of total agricultural commodity produced in areas with water stress (column 2)* • This column is only presented if "Yes" is selected in column 1 "The proportion of this commodity produced in areas with water stress is known". • Provide the percentage of your commodity produced in water stressed areas out of the total amount of the commodity produced. • If none of your commodities are produced in areas with water stress in the current reporting year, select zero (0) and explain in column 3 "Please explain". • The percentage relates to weight, volume, or other relevant unit of production for the commodity. *Please explain (column 3)* • Provide details of the tool used to identify areas with water stress. Indicate if the approach is different for produced or sourced products and add the rationale for choosing these approaches. • If you used the "Other commodity" row to report a different commodity in 1.23, specify the name of the commodity produced by your organization. • If you selected any option other than "Yes" in column 1 "The proportion of this commodity produced in areas with water stress is known", explain your reasons for this. • If you selected any "Yes" option in column 1, briefly explain the percentage reported in column 2, indicating any key factors such as: o the unit of production used to calculate it; o how the proportion has changed over the last year and indicate the anticipated future trends for the proportion, if known (note that future trends should be at least one year after the end of the reporting year provided in 1.4). o how the metric is used within your organization; e.g., to inform targets, strategy or investments.

Tags		
Authority Type	All requesters	
Environmental Issue (Theme)	Question level	W only
Questionnaire Sector	Question level	AC, FB

(9.2.6) What proportion of the sourced agricultural commodities that are significant to your organization originate from areas with water stress?

Question details

Question dependencies	This question only appears if you select “Sourced” or “Produced and sourced” in column “Produced and/or sourced” and "Yes" in response to the column "Is this commodity considered significant to your business in terms of revenue?" for any row of 1.22 or 1.23.
Change from last year	No change
Rationale	This question provides data users with information on an organization’s exposure to scarce resources in their value chain. This metric will also allow data users to better understand the answers provided in other sections of the questionnaire.
Response options	Please complete the following table.

0	1	2	3
Agricultural commodities	**The proportion of this commodity sourced from areas with water stress is known**	**% of total agricultural commodity sourced from areas with water stress**	**Please explain**
Fixed rows based on selections of commodities in 1.22 and 1.23	Select from: • Yes • No, but we intend to obtain this data within the next two years • No, we do not have this data and have no plans to obtain it	Select from: • 0% • Less than 1% • 1-10 • 11-25 • 26-50 • 51-75 • 76-99 • 100%	Text field [maximum 2,500 characters]

[Fixed row]

Requested content	*General* • The rows presented in this table depend on your response to 1.22 and 1.23. Respond to all rows individually. *Agricultural commodity (column 0)* • Note that only the *sourced* agricultural commodities that you indicated are significant in terms of revenue in 1.22 and 1.23 will appear in the list *% of total agricultural commodity sourced from areas with water stress (column 2)* • This column is only presented if “Yes” is selected in column 1 “The proportion of this commodity sourced in areas with water stress is known”. • Provide the percentage of your commodity sourced from areas with water stress over the total amount of the commodity sourced. • If none of your commodities are sourced from areas with water stress in the current reporting year, select zero (0) and explain in column 3 “Please explain”. • The percentage relates to weight, volume, or other relevant unit of production for the commodity.

	Please explain (column 3) • Provide details of the tool used to identify areas with water stress. Indicate if the approach is different for produced or sourced products and add the rationale for choosing these approaches. • If you used the "Other commodity" row to report a different commodity in 1.23, specify the name of the commodity sourced by your organization. • If you selected any option other than "Yes" in column 1 "The proportion of this commodity produced in areas with water stress is known", explain your reasons for this. • If you selected any "Yes" option in column 1, briefly explain the percentage reported in column 2, "% of total agricultural commodity sourced in areas with water stress" including key factors such as o the unit of production used to calculate it; . o How the proportion has changed over the last year and indicate the anticipated future trends for these proportions, if known (note that future trends should be at least one year after the end of the reporting year provided in 1.4). o How the metric is used within your organization; e.g., to inform targets, strategy or investments.

Tags		
Authority Type	All requesters	
Environmental Issue (Theme)	Question level	W only
Questionnaire Sector	Question level	AC, FB

Withdrawals by source

(9.2.7) Provide total water withdrawal data by source.

Question details	
Question dependencies	This question only appears if you indicate in 9.2 that you monitor the following water aspect(s): Water withdrawals – volume by source
Change from last year	No change
Rationale	Distinguishing between source types and reporting volume of water withdrawn by source contributes to an understanding of the potential risks and impacts associated with an organization's water use as this level of detail can be significant. For example, withdrawing water from an overdrawn aquifer will have different consequences for local water stress and a company's water security than does withdrawing seawater. Clean freshwater is becoming increasingly scarce, and this can impact production processes that rely on large volumes of water. In regions where water sources are highly restricted, the organization's water consumption patterns can also influence relations with other stakeholders.
Response options	Please complete the following table:

0	1	2	3	4	5

Source	Relevance	Volume (megaliters/year)	Comparison with previous reporting year	Primary reason for comparison with previous reporting year	Please explain
Fresh surface water, including rainwater, water from wetlands, rivers, and lakes	Select from: • Relevant • Relevant but volume unknown • Not relevant	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Select from: • Much lower • Lower • About the same • Higher • Much higher • This is our first year of measurement	Select from: • Change in accounting methodology • Divestment from water intensive technology/process • Facility closure • Facility expansion • Increase/decrease in business activity • Increase/decrease in efficiency • Investment in water-smart technology/process • Maximum potential volume reduction already achieved • Mergers and acquisitions • Unknown • Other, please specify	Text field [maximum 1,000 characters]
Brackish surface water/Seawater					
Groundwater – renewable					
Groundwater – non-renewable					
Produced/Entrained water					
Third party sources					

[Fixed row]

Requested content	*Note*: Organizations responding to an electric utilities, metals & mining, or coal sector request should refer to additional sector-specific guidance on this question at the end of the "Requested content" section. *General* • For the different sources, this question is requesting a figure for aggregated withdrawal volumes from across your organization. Information about your withdrawals by their source allows a better understanding of your company's dependency on different sources, the trend in that dependency, and your risk exposure from different water sources. If you do not have aggregated company-wide volumetric data, you may provide an estimate and give an explanation in column 5 (Please explain). • Cooling water: Cooling water (freshwater or sea water) is often withdrawn in large quantities and discharged back to its original source with negligible losses or variation in quality. However, this should be included in your water accounts. For example, a utility company may use large volumes of surface water for cooling purposes, and the water quality may not need to be fresh. Companies should report this information by

selecting 'Brackish surface water/seawater', to demonstrate to investors that they are not dependent on potentially scarce fresh surface water sources and therefore their risk exposure is likely to be less than if they were dependent on freshwater resources.

- Rainwater: If a company is managing rainwater (for example, by harvesting for use or storage, or to prevent flooding) or is dependent on it for production of goods or the delivery of services, it should try to estimate and disclose it as a withdrawal from the hydrological system into the company boundary.
    - Companies may choose to exclude collected rainwater and domestic sewage from their water withdrawal/discharge volumes only if this would result in less than 5% error in their water balance.
    - Including rainwater helps companies better understand their water dependency and risks. For some companies, precipitation/rainwater volumes may constitute a principal input of water at site level. In these cases, excluding rainwater from water accounting – withdrawal and discharge - would not be a true reflection of site water balance. In addition, there may be reduced impacts from using rainwater in place of other local freshwater sources.
- Oil & gas sector only: Groundwater - As part of groundwater withdrawal volumes (be it from renewable or non-renewable sources), organizations should include all withdrawals from aquifers (other than the formation being exploited). These withdrawals may be intended for any use in the organization, including injection to maintain well pressure or as part of the fracture fluids.

Source (column 0)

- Fresh surface water: For the purposes of this disclosure you should include all surface water sources of a higher quality than brackish (i.e. a TDS lower than 10,000 mg/l).

Relevance (column 1)

Select:

- 'Relevant' if your company uses, has used or plans to use the source, even if the withdrawal is zero for this reporting year.
- 'Relevant but volume unknown' if your company uses, has used or plans to use the source, but the volume for this year is unknown and cannot be estimated. Columns 2, 3 and 4 will then be disabled and you should provide further explanation in column 5 (Please explain).
- 'Not relevant' if your company does not withdraw from the source. Columns 2, 3 and 4 will then be disabled. You may provide further explanation in column 5 (Please explain).

Volume (megaliters/year) (column 2)

- Volumes should be reported in megaliters per year (1 megaliter = 1 million liters or 1000 m^3). Your reporting year is the time period you stated in response to question 1.4.
- If you do have volumetric data for the current reporting year you may provide an estimate and explain why this is the case in column 5.
- Note that a zero (0) should only be used for reporting zero volumes and not for an absence of data.
- If reporting zero withdrawals, provide an explanation in column 5. Before deciding whether your withdrawals should be reported as "zero", please refer to CDP's definition of water withdrawals.

Comparison with previous reporting year (column 3)

- CDP does not define the threshold for considering a value as 'much higher' rather than simply 'higher' (or 'much lower'/'lower'). CDP requests this information from many different industries with huge variations in water use, and it would therefore be difficult

	to provide a universal threshold that is meaningful (as proportions will equate to different absolute values and impacts). • CDP recommends that you define your own threshold for what is 'much higher' (and 'much lower') and apply it consistently so that each year the reported data for this question is comparable and data users can track your water accounts more effectively. A company-specific explanation for these thresholds should be provided in column 5 for each source. • If the data was not previously reported, but was collected, you may choose to indicate a comparison with the previous year or select "This is our first year of measurement". In either case, use the "Please explain" column to provide details about the information reported. *Primary reason for comparison with previous reporting year (column 4)* • Select the most significant reason for the comparison with previous reporting year. o 'Maximum potential volume reduction already achieved' refers to situations where water saving limits have been reached – for example where a closed-loop water recycling system has been put in place and further water reductions are not feasible. *Please explain (column 5)* • To assist CDP data users to understand a company's water use, you should explain your selections for 'Relevance' (column 1) and 'Primary reason for comparison with previous reporting year' (column 4), including any company-specific contextual information. • Report whether your volumes for each source are estimated, modelled, or sourced from direct measurements. If estimation or modelling has been used, report the estimation or modelling methods. • Please explain any zero volumes for relevant sources. For example, "we sometimes withdraw water from this source but the volume for the reporting year was zero". • Describe the thresholds for what is 'much higher' and 'much lower' for the change in volumes compared to the previous reporting year. • Indicate the anticipated future trends for these volumes, if known (note that future trends would be at least one year after the end of the reporting year provided in 1.4). • For "Fresh surface water" (row 1), it is important that you state which of the sources apply (rainwater, water from wetlands, rivers and lakes etc.). Also state whether those sources are monitored and if you know whether the withdrawal volume for each source is increasing or decreasing. If you are using and managing rainwater and the volume equates to more than 5% of your water balance, please explain if it is harvested, treated etc. and the benefits and impacts of using it. • For 'Third party' (row 6), if possible, specify whether the third party is a municipal supplier or another type of third party organization. This is particularly important if the third party is known to be located in a water stressed area.
Requested content – Sector-specific	*Sector-specific guidance for electric utilities sector* *General* • This guidance is specific to companies responding to an electric utilities sector request. You should first read the guidance for this question that applies to all companies. This is additional to the general guidance and does not replace it. • CDP recognizes the difficulty in accounting for some elements of the hydropower operations' water balance, specifically surface runoff or elements that are outside the organization's control such as third-party discharges into the reservoir (for example a municipal waste water treatment plant discharging into the reservoir).

- Water withdrawals into hydropower operations include river inflow, surface runoff and precipitation onto the reservoir surface, as well as third-party discharges into the reservoir:

W = Precipitation + River Inflow + Runoff + Third-party discharges into reservoir

- Organizations should strive to include volumes for those sources if they would result in an estimated error in their water balance of more than 5% (specifically the total water withdrawals figure you report in 9.2.2) and take a consistent approach throughout the questionnaire. In the last column (Please explain) you should indicate which sources you have included or excluded. Note that estimation or modelling are valid sources of data.

Relevance (column 1)

- For your hydropower operations - if the data for third-party discharges to the reservoir or the surface runoff volumes are not available, you may select "Relevant but volume unknown" or "Not relevant" depending on which best applies to your organization. You may consider water volumes to be relevant if the resulting error in the organization's water balance would be more than 5%.

Please explain (column 5)

- Indicate which elements of water withdrawals (river inflow, surface runoff, precipitation onto the reservoir surface or third-party discharges into the reservoir), are you taking into account when providing your response, as well as the method followed to obtain it, e.g. direct monitoring, estimation from a hydrological model, or other secondary source of information.

Sector-specific guidance for metals & mining and coal sectors

General

- This guidance is specific to companies responding to a metals & mining or coal sector request. You should first read the guidance for this question that applies to all companies. This is additional to the general guidance and does not replace it.

Source (column 0)

- Rainwater: Please note that in the mining industry precipitation/rainwater volumes may constitute a principal input of water at site level. Excluding rainwater from water accounting would not be a true reflection of site water balance.
- Groundwater: Groundwater withdrawals are linked to extraction from bore holes and aquifer interception, i.e. groundwater is water that is extracted as part of ore body dewatering during mining operations. Water entrained in ore should be reported as produced water.
- Brackish water/seawater: Organizations sourcing freshwater of low water quality (categories 2 and 3 of the *Water Accounting Framework from the Mineral Council of Australia*) and using it in their operations without significant treatment may report these resources as part of row 3 "Brackish water/seawater" sources, despite being a different type of resource.
- Produced/Entrained water: Water entrained in ore should be reported in this row.

Please explain (column 5)

- You may provide additional information to describe your organization's water use. Consider providing an explanation of factors like local landscape, geology, climate or hydrogeology, commodity type, or ore grade.

Explanation of terms	• **Brackish surface water/seawater:** Surface water in which the concentration of salts is high and far exceeds normally acceptable standards for municipal, domestic or irrigation use (at least higher than 10,000 mg/l TDS). Seawater has a typical concentration of salts above 35,000 mg/l TDS. • **Fresh surface water, including rainwater, water from wetlands, rivers and lakes:** Water that is naturally occurring water on the Earth's surface in ice sheets, ice caps, glaciers, icebergs, bogs, ponds, lakes, rivers and streams, and has a low concentration of dissolved solids. For the purposes of reporting water accounting data to CDP, this surface water source includes water of a quality generally acceptable for, or requiring minimal treatment to be acceptable for, domestic, municipal or agricultural uses (at least <10,000 mg/l TDS, though a range of additional quality properties may also be considered). 'High quality' fresh water sources considered acceptable for potable use are typically characterized as having concentrations of dissolved solids less than 1,000 mg/l. • **Groundwater (non-renewable):** Water which is being held in, and can be recovered from, an underground formation. Non-renewable groundwater has a negligible rate of natural recharge on the human time-scale (more than 50 years), and is generally located at deeper depths than renewable groundwater. This is sometimes referred to as "fossil" water. • **Groundwater (renewable):** Water which is being held in, and can be recovered from, an underground formation. Renewable groundwater sources can be replenished within 50 years and are usually located at shallow depths. • **Produced water:** Water which enters the organization's boundary as a result of the extraction, processing, or use of any raw material, so that it must be managed by the organization. When reporting to CDP, this water should not be counted as recycled water when put to use within a single cycle of a business process. Examples of produced water include moisture derived from vegetation such as in sugar cane crushing and the water content in crude oil. (Note that companies with oil and gas activities should refer to CDP's sector specific guidance for this water aspect). • **Produced water (Oil & gas sector only):** water that is brought to the surface during the production of hydrocarbons including formation water, flow-back water and condensation water (IPIECA "Oil and gas industry guidance on voluntary sustainability reporting", 4th edition, 2020 • **Third party sources:** This includes water provided by municipal water suppliers, public or private utilities, and wastewater from any other organization. • **Water withdrawal**: The sum of all water drawn into the boundaries of the organization from all sources for any use over the course of the reporting period.

Tags		
Authority Type	All requesters	
Environmental Issue (Theme)	Question level	W only
Questionnaire Sector	Question level	All (except FS)

Discharges by destination

(9.2.8) Provide total water discharge data by destination.

Question details	
Question dependencies	This question only appears if you indicate in 9.2 that you monitor the following water aspect(s): Water discharges – volumes by destination
Change from last year	No change
Rationale	Reporting volume of water discharged to specific destinations contributes to an understanding of the specific risks and impacts associated with an organization's water discharges.
Response options	Please complete the following table:

0	1	2	3	4	5
Destination	**Relevance**	**Volume (megaliters/year)**	**Comparison with previous reporting year**	**Primary reason for comparison with previous reporting year**	**Please explain**
Fresh surface water	Select from: • Relevant • Relevant but volume unknown • Not relevant	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 2 decimal places]	Select from: • Much lower • Lower • About the same • Higher • Much higher • This is our first year of measurement	Select from: • Change in accounting methodology • Divestment from water intensive technology/process • Facility closure • Facility expansion • Increase/decrease in business activity • Increase/decrease in efficiency • Investment in water-smart technology/process • Maximum potential volume reduction already achieved • Mergers and acquisitions • Unknown • Other, please specify	Text field [maximum 1,000 characters]
Brackish surface water/seawater					
Groundwater					
Third-party destinations					

[Fixed row]

Requested content	*Note*: Organizations responding to an electric utilities, metals & mining or coal sector request should refer to additional sector-specific guidance on this question at the end of the "Requested content" section. *General* • This question is requesting an aggregated figure for your discharge volumes across your organization. If you do not have aggregated company-wide volumetric data, you may provide an estimate and give an explanation in column 5 (Please explain).

- Zero discharge permit: If your company has a zero discharge permit, please consider any discharges that may exist outside this permit and may still be relevant to CDP's definition of discharges.
- Rainwater: Rainwater/run-off that enters the site/facility boundary and is captured could also be counted as an output or discharge (even if not used in operations) if returned to the water environment via a dedicated discharge destination; e.g. river or groundwater via soakaway/filtration pond. You may choose to exclude collected rainwater from your discharge accounting, unless this would result in an error in your balance of more than 5%.
    - Note that in the mining industry precipitation/rainwater volumes may constitute a principal input of water at site level and excluding rainwater would not be a true reflection of their site water balance. Companies in this sector (and others to which this is relevant) should report rainwater/runoff drawn into the boundaries of their operations and then discharged and explain this in column 5.
- Cooling water: Cooling water (freshwater or sea water) is often withdrawn in large quantities and discharged back to its original source with negligible losses or variation in quality. However, this should be included in your water accounts.
- Domestic sources: Domestic sewage is not regarded as water discharge. However, if wastewater comes from domestic sources but is pre-dominantly generated from sector business activities e.g. healthcare residential properties, this should be reported if it would result in an error in your balance of more than 5%.
- Aquifer reinjection: reinjection to aquifers should be considered as a discharge to groundwater.
- Soakaway: Water returning to a groundwater source via a soakaway should be considered as a discharge.
- Groundwater (oil & gas sector only): In oil production, as part of secondary and tertiary recovery operations, water-based fluids (from various sources) may be used to maintain the pressure, and to displace the hydrocarbons and move them towards the production wells. For CDP disclosure, organizations must report these volumes as discharges to groundwater bodies, to enable comparability and have an accurate water balance.

Relevance (column 1)

- Select:
    - 'Relevant' if your company uses, has used or plans to use the source, even if the discharge is zero for this reporting year.
    - 'Relevant but volume unknown' if your company uses, has used or plans to use the source, but the volume for this year is unknown. Columns 2, 3 and 4 will then be disabled. You should provide further explanation in column 5 (Please explain).
    - 'Not relevant' if your company does not discharge to the destination. Columns 2, 3 and 4 will then be disabled. You should provide further explanation in column 5 (Please explain).

Volume (megaliters/year) (column 2)

- Volumes should be reported in megaliters per year (1 megaliter = 1 million liters or 1000 m^3). Your reporting year is the time period you stated in response to question 1.4.
- If you do have volumetric data for the current reporting year you may provide an estimate and explain why this is the case in column 5.

	• Note that a zero should only be used for reporting zero volumes and not for an absence of data. • If reporting zero discharges, provide an explanation in column 5. • Before deciding whether your discharges should be reported as "zero", please refer to CDP's definition of water discharges. This may be the case, for example, if a closed water circuit, or zero liquid effluent discharge complex, is in operation and a facility does not discharge water as all water is reused by the operation(s) during processing/production. *Comparison with previous reporting year (column 3)* • CDP does not define the threshold for considering a value as 'much higher' rather than simply 'higher' (or 'much lower'/'lower'). CDP requests this information from many different industries with huge variations in water use, and it would therefore be difficult to provide a universal threshold that is meaningful (as proportions will equate to different absolute values and impacts). • CDP recommends that you define your own threshold for what is 'much higher' (and 'much lower') and apply it consistently so that each year the reported data for this question is comparable and data users can track your water accounts more effectively. A company-specific explanation for these thresholds should be provided in column 5 for each destination. • If the data was not previously reported, but was collected, you may choose to indicate a comparison with the previous year or select "This is our first year of measurement". In either case, use the "Please explain" column to provide details about the information reported. *Primary reason for comparison with previous reporting year (column 4)* • Select the most significant reason for the comparison with previous reporting year. • 'Maximum potential volume reduction already achieved' refers to situations where water saving limits have been reached – for example where a closed-loop water recycling system has been put in place and further water reductions are not feasible. *Please explain (column 5)* • To assist CDP data users to understand a company's water use, you should explain your selections for 'Relevance' (column 1) and 'Primary reason for comparison with previous reporting year' (column 4), including any company-specific contextual information. • Report whether your volumes for each destination are estimated, modelled, or sourced from direct measurements. If estimation or modelling has been used, report the estimation or modelling methods. • To give data users confidence in your response, please explain any zero volumes for relevant destinations; e.g. if a completely closed loop cooling system has been introduced. Remember to report any discharged water that exceeds site storage capacity, e.g. excessive rainfall, as a separate discharge. • Describe the thresholds for what is 'much higher' and 'much lower' for the change in volumes compared to the previous reporting year. • Indicate the anticipated future trends for these volumes, if known (note that future trends would be at least one year after the end of the reporting year provided in 1.4). • For discharges to a Third-party, it is important to state if this includes water supplied to other organizations for their use.

Requested content – Sector specific	*Sector-specific guidance for electric utilities sector* *General* • This guidance is specific to companies responding to an electric utilities sector request. You should first read the guidance for this question that applies to all companies. This is additional to the general guidance and does not replace it. • CDP recognizes the difficulty in accounting for some elements of the hydropower operations' water balance, specifically seepage or those that are outside the organization's control such as third-party withdrawals. • In hydropower operations, water discharge includes the dam outlet and the spillway, underground seepage and third-party withdrawals from the reservoir (for example a municipal water plant abstracting from the reservoir): D = Dam outlet + Spillway + Seepage + Third-party withdrawals from the reservoir • Organizations should strive to include volumes for those destinations if they would result in an estimated error in their water balance of more than 5% (specifically the total discharge figure you report in 9.2.2) and take a consistent approach throughout the questionnaire. In the last column (Please explain), you should explain which destinations you have included or excluded. Note that estimation or modelling are valid sources of data. *Relevance (column 1)* • For your hydropower operations - if the data for third-party withdrawals from the reservoir or the seepage volumes are not available, you may select "Relevant but volume unknown" or "Not relevant" depending on which best applies to your organization. You may consider water volumes to be relevant if the resulting error in the organization´s water balance would be more than 5%. *Please explain (column 5)* • For hydropower operations explain if any changes in the water discharge volumes are related to higher/lower electricity production or other reasons related to water resources management such as flood control, satisfaction of downstream water demand, etc. • Indicate which elements of water discharges (dam outlet and spillway, seepage and third-party withdrawals from the reservoir) you are taking into account when providing your response. *Sector-specific guidance for metals & mining and coal sectors* *General* • This guidance is specific to companies responding to a metals & mining or coal sector request. You should first read the guidance for this question that applies to all companies. This is additional to the general guidance and does not replace it. *Destination (column 0)* • Brackish water/seawater: Discharges to brackish or seawater refer to the controlled discharge to estuary or to sea discharge volumes. This aligns with the Water Accounting Framework from the Mineral Council of Australia. • Groundwater: Discharges to groundwater refer to seepage or aquifer reinjection discharge volumes. This aligns with the Water Accounting Framework from the Mineral Council of Australia.

Explanation of terms	• **Brackish surface water/seawater:** Surface water in which the concentration of salts is high and far exceeds normally acceptable standards for municipal, domestic or irrigation use (at least higher than 10,000 mg/l TDS). Seawater has a typical concentration of salts above 35,000 mg/l TDS. • **Fresh surface water, including wetlands, rivers and lakes:** Water that is naturally occurring water on the Earth's surface and has a low concentration of dissolved solids. For the purposes of reporting water accounting data to CDP, this surface water source includes water of a quality generally acceptable for, or requiring minimal treatment to be acceptable for, domestic, municipal or agricultural uses (at least <10,000 mg/l TDS, though a range of additional quality properties may also be considered). "High quality" fresh water sources considered acceptable for potable use are typically characterized as having concentrations of dissolved solids less than 1,000 mg/l. • **Discharges to groundwater:** Discharge to groundwater, by human activity or natural activity, refers to a destination beneath the soil surface, such as a water bearing layer of rock (aquifer). Examples of discharges to groundwater include disposal of sewage, trade effluent and surface water run-off from urban areas, through such methods as spreading basins, soakaways, swales or injection wells. • **Third-party destinations:** This includes municipal wastewater plants, public or private utilities, and other organizations involved in the transport, treatment, disposal or further use of wastewater. • Note that to qualify as a third-party destination, "other organizations" using your wastewater must be outside your reporting boundary given in question 1.5. • Any of your wastewater that has been treated on your own site should be reported as discharge according to its ultimate destination (for example, to groundwater), as this is where any potential risks for the company lie. **Water discharge:** The sum of effluents and other water leaving the boundaries of the organization (or facility) and released to surface water, groundwater, or third parties over the course of the reporting period (adapted from GRI Standard 306-1, 2016).

Tags		
Authority Type	All requesters	
Environmental Issue (Theme)	Question level	W only
Questionnaire Sector	Question level	All (except FS)

Discharges by level(s) of treatment

(9.2.9) Within your direct operations, indicate the highest level(s) to which you treat your discharge.

Question details	
Question dependencies	This question only appears if you indicate in 9.2 that you monitor the following water aspect(s): • Water discharges – volumes by treatment method
Change from last year	No change

Rationale	Reporting on levels of treatment demonstrates that the organization is monitoring its discharges and is able to understand the extent to which its activities impact water quality. Pollution is a driver of business risk and a potential threat to public health, food security, and economic resilience – as well as a cause of degradation of freshwater biodiversity. Treatment of discharge is therefore critical and transparency on this will aid investors, customers, and other data users to assess the risks and opportunities.
Response options	Please complete the following table:

0	1	2	3	4	5	6
Highest level of treatment within direct operations	**Relevance of treatment level to discharge**	**Volume (megaliters/year)**	**Comparison of treated volume with previous reporting year**	**Primary reason for comparison with previous reporting year**	**% of your sites/facilities/operations this volume applies to**	**Please explain**
Tertiary treatment	Select from: • Relevant • Relevant but volume unknown • Not relevant	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Select from: • Much lower • Lower • About the same • Higher • Much higher • This is our first year of measurement	Select from: • Change in accounting methodology • Divestment from water intensive technology/process • Facility closure • Facility expansion • Increase/decrease in business activity • Increase/decrease in efficiency • Investment in water-smart technology/process • Maximum potential volume reduction already achieved • Mergers and acquisitions • Unknown • Other, please specify	Select from: Not monitored Less than 1% • 1-10 • 11-20 • 21-30 • 31-40 • 41-50 • 51-60 • 61-70 • 71-80 • 81-90 • 91-99 • 100% • Unknown	Text field [maximum 2,000 characters]
Secondary treatment						

Primary treatment only						
Discharge to the natural environment without treatment						
Discharge to a third party without treatment						
Other						

[Fixed row]

Requested content	*General* • This question requests a figure for your discharge volumes by treatment level aggregated across your direct operations. If you do not have company-wide volumetric data, you may provide an estimate and state this in column 6 (Please explain). You should account for 100% of the total discharge volume disclosed in 9.2.2. *Highest level of treatment within direct operations (column 0)* • This refers to the level of treatment applied by your organization to water at the point of discharge. If water has been treated to multiple levels, report the volume in the row for the highest level of treatment only. For example, if the total discharge reported in 9.2.2 is 10,000 megaliters, and 9,000 megaliters of this are treated to primary, secondary, and tertiary levels, but the remaining 1,000 megaliters are only treated to primary level, then: o 9,000 megaliters should be reported in the "Tertiary treatment" row, o 0 megaliters should be reported in the "Secondary treatment" row, and, o 1,000 megaliters should be reported in the "Primary treatment only" row. • Discharge to the natural environment without treatment: This row is for the volume of water you discharge from your company boundary without treatment, and to a destination other than a third party. • Discharge to a third party without treatment: This row is for the volume of water you discharge from your company boundary to a third party which may then treat it. • Other treatment: If you treat water using specific treatment techniques, disclose this volume in this row and provide details in column 6 (Please explain), i.e. a description of each technique used and the volumes treated; for example, nature-based solutions such as a constructed wetland, managed by the organization and designed to treat discharge. *Relevance of treatment level to discharge (column 1)* • Select: o 'Relevant' if this level of treatment is relevant to your business activities and the nature of your discharge, (even if the volume is reported as zero for this reporting year because this is not the highest level of treatment).

- **'Relevant but volume unknown'** if your company uses, has used, or plans to treat discharge to this level, but the volume for this year is unknown and cannot be estimated. Columns 2, 3, 4 and 5 will not be presented and you should provide further explanation in column 6 (Please explain).
- '**Not relevant**" ONLY if this level of treatment is not relevant to your business activities and the nature of your discharge. Columns 2, 3, 4, and 5 will not be presented. Your selection here should not be impacted by your use, or relevance, of other levels of treatment. should provide further explanation in column 6 for your selection in column 1.

Volume (megaliters/year) (column 2)

- Volumes should be reported in megaliters per year (1 megaliter = 1 million liters or 1000 m^3). Your reporting year is the time period you stated in response to question 1.4.
- If you do not have volumetric data for the current reporting year you may provide an estimate and explain why this is the case in column 6 (Please explain).
- **Note** that a zero should only be used for reporting zero volumes and not for absence of data.
- If reporting zero discharges for a level of treatment, provide an explanation in column 6. Before deciding whether your discharges should be reported as "zero", please refer to CDP's definition of water discharges.

Comparison of treated volume with previous reporting year (column 3)

- CDP does not define the threshold for considering a value as 'much higher' rather than simply 'higher' (or 'much lower'/'lower'). CDP requests information from many different industries with huge variations in water use, and it would therefore be difficult to provide a universal threshold that is meaningful (as proportions will equate to different absolute values and impacts).
- CDP recommends that you define your own threshold for what is 'much higher' (and 'much lower') and apply it consistently so that the reported data for this question is comparable and data users can track your water accounts more effectively each year. A company-specific explanation for these thresholds should be provided in column 6 (Please explain).
- If the data was not previously reported, but was collected, you may choose to indicate a comparison with the previous year or select "This is our first year of measurement". In either case, use the "Please explain" column to provide details about the information reported.

Primary reason for comparison with previous reporting year (column 4)

- Select the most significant reason for the comparison with previous reporting year.
- **'Maximum potential volume reduction already achieved'** refers to situations where water saving limits have been reached – for example where a closed-loop water recycling system has been put in place and further water reductions are not feasible.

% of your sites/facilities/operations this volume applies to (column 5)

- Select the proportion of your organization's facilities for which the volume reported in column 2(Volume) accounts for, or indicate if this is unknown. For example, a company that has 100 facilities across its total operations and treats the volume of water provided in column 2 at 45% of its facilities (45 facilities) would select "41-50" in column 5 for that row.

	Please explain (column 6) • Explain why this level of treatment has been applied to your discharge. Refer to specific business activities and associated hazardous waste types, and any regulatory or voluntary standards that apply. • Indicate the anticipated future trends for these volumes, if known (note that the future trends would be at least one year after the end of the reporting year provided in 1.4) • Describe the thresholds for what is 'much higher' and 'much lower' for the change in volumes compared to the previous reporting year. • To assist CDP data users to understand a company's water use, you should explain your selections for 'Relevance' (column 1) and 'Primary reason for comparison with previous reporting year' (column 4), including any company-specific contextual information. • If you indicated that a level of treatment is "Not relevant" or "Relevant but volume unknown" provide the reason here. • If you indicated that volumes are discharged to third party destinations, state the highest level of treatment the third party applies, or state unknown if that is the case.
Explanation of terms	• Primary treatment: Primary treatment involves the physical removal of suspended solids and floating material, typically by sedimentation. A preliminary treatment may often be applied involving the physical removal of large debris, large particles, oils, and grease, typically through screens and grit chambers. • Secondary treatment: Secondary treatment involves the degradation of organic matter and reduction of solids through biological treatment. The removal of nutrients (nitrogen and/or phosphorus) can also be achieved at this level of treatment using a combination of chemical and biological treatments. Secondary treatment follows primary treatment. • Tertiary treatment: Tertiary treatment involves the additional treatment needed to remove suspended, colloidal and dissolved constituents (nutrients, heavy metals, inorganic and other contaminants) remaining after secondary treatment through a number of processes including granular media filtration, biological nitrification-denitrification, biological phosphorus removal, chlorination, etc.. Tertiary treatment follows secondary treatment.
Example response	(See table below) Note that the responses for each row reflect examples from different companies to demonstrate the relevance of different treatment levels to several business types.

0	1	2	3	4
Highest level of treatment within direct operations	Relevance of treatment level to discharge	Volume (megaliters/year)	Comparison of treated volume with previous reporting year	Primary reason for comparison with previous reporting year
Tertiary treatment	*Relevant*	*29500.0*	*About the same*	*Increase/decrease in efficiency*
Secondary treatment	*Relevant*	*11151.0*	*About the same*	*Increase/decrease in business activity*
Primary treatment only	*Relevant*	*32175.0*	*About the same*	*Facility closure*
Discharge to the natural environment without treatment	*Not relevant*	*Question not applicable*	*Question not applicable*	*Question not applicable*

Discharge to a third party without treatment	*Relevant*	*25277.0*	*Lower*	*Increase/decrease in business activity*
Other	*Relevant*	*5286.0*	*About the same*	*Other, please specify: slight increase in total precipitation*

0	5	6
Highest level of treatment within direct operations	% of your sites/facilities/operations this volume applies to	Please explain
Tertiary treatment	*100%*	*Relevant: At all our plants, we treat discharge to remove nitrogen and phosphorus, along with other dissolved inorganic substances through coagulation, sedimentation, activated carbon absorption and ion exchange methods. Tertiary treatment was applied to 100% of our total discharges this reporting year. All discharge volumes were subject to strict water quality controls before being released to receiving water bodies.* *Change in volume: 29,980 megalitres were treated to tertiary level in the previous year and 29,500 megalitres were treated to tertiary level this year. Therefore, the volume has decreased by 480 megalitres (equivalent to a decrease of 1.6%). This decrease is due to reduced quantities of domestic water use in some of our plants after implementing efficiency measures. Our definition of change: Much higher: >+10%, Higher: >+5%, About the same: <+/-5%, Lower: >-5%, Much lower: >-10%.* *Anticipated future trend: Discharge volumes treated to tertiary level are expected to remain the same in the upcoming years as no significant alterations are being planned for the production processes.*
Secondary treatment	*100%*	*Relevant: All discharge volumes were treated to secondary level this year. Discharge containing organic compounds is generated at our facilities that clean and process natural rubber. We monitor water discharge quality (e.g., pH, BOD, COD, SS, harmful substances, etc.) based on applicable regulations by continuous real time monitoring or third-party sampling analysis at all of our facilities (mostly on a monthly basis). Our facilities have implemented water effluent standards that meet or tighten applicable government standards.* *Change in volume: There has been a 69 megaliter increase in this volume from the previous year (equivalent to an increase of 0.62%). The discharge volume treated to secondary level last reporting year was 11,082 megaliters, and for the current reporting year it was 11,151 megaliters. This was due to a slight increase in production, resulting in higher water withdrawals.* *Our definition for change: Much higher: >+10%, Higher: >+5%, About the same: <+/-5%, Lower: >-5%, Much lower: >-10%.* *Anticipated future trend: it is expected that the volume of discharge (and the volume treated to a secondary treatment level) will increase slightly in the next few years due to increases in production, relating to COVID-19 recovery.*

Primary treatment only	*11-20*	*Relevant: 15% of the company's discharge is pre-treated to primary level before discharge to local treatment facilities under municipal discharge permits. Primary treatment of manufacturing and R&D discharge varies depending on the characteristics of the sub-operation's discharge, and may include pH adjustment, flocculation, sedimentation and filtration.* *Change in volume: This treatment accounted for 15% of total discharges this year, a decrease of 2% from last year given one of our plants idled and later sold.* *Our definition of change: About the same: <4%, Lower/Higher: <8%, Much lower/higher: >8%. This threshold is also used for the future trend.* *Anticipated future trend: Given that our company has a target to reduce process water use / tonne by 30% between 2020 and 2030, it is expected that the discharge volumes requiring treatment will sightly decrease due to more efficient water use.*
Discharge to the natural environment without treatment	*Question not applicable*	*Not relevant: In all our plants, discharge is not released to the natural environment without treatment. Water volumes are discharged either after on-site treatment/purification or after treatment by a third party.*
Discharge to a third party without treatment	*71-80*	*Relevant: In our sites, water is primarily used for cooling molds. In addition, water is used for drinking water and sanitation/hygiene services. These volumes are discharged to a third party without treatment.* *Change in volume: The discharge volume (25,277 megaliters) in the reporting year is slightly lower than the previous year (26,350 megaliters) due to the COVID-19 crisis which resulted in lower production.* *Our definition for change: Much higher: >+10%, Higher: >+5%, About the same: <+/-5%, Lower: >-5%, Much lower: >-10%.* *Anticipated future trend: The discharge volume is expected to increase due to post COVID-19 market expectations (growth).* *Treatment applied by third party: The third party (municipal sewage treatment plant) applies a conventional secondary treatment, and the treatment plant publicly states compliance with local water regulations.*
Other	*Less than 1%*	*Relevant: Some of our sites treat high-quality surface runoff volumes (predominantly stormwater) utilizing natural filtration zones such as wetlands, rather than processing through a wastewater treatment plant. Monitoring of these discharges for potential pollutants occurs.* *Change in volume: The discharge volume (5,286 megaliters) in the reporting year increased by about 3% from the previous year (5,120 megaliters) due to a slight increase in total precipitation over the reporting year.* *Our definition for change: About the same is within +/- <5%, Lower or Higher +/- 5% to 9%, and Much lower or Much higher +/- >10%.*

		Anticipated future trend: This volume depends largely on precipitation and other weather patterns. The volume may be larger or smaller depending on the amount of precipitation received and the resulting stormwater runoff.

Tags		
Authority Type	All requesters	
Environmental Issue (Theme)	Question level	W only
Questionnaire Sector	Question level	All (except FS)

Emissions to water

(9.2.10) Provide details of your organization's emissions of nitrates, phosphates, pesticides, and other priority substances to water in the reporting year.

Question text	
Question dependencies	This question only appears if you select any response other than "Not monitored" or "Not relevant" in column "% of sites/facilities/operations" for the row "Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)" of 9.2.
Change from last year	No change
Rationale	This question allows organizations to indicate their emissions to water of priority substances, helping them understand, manage, and reduce the use of nitrates, phosphates, pesticides, and other priority substances.
Ambition	Companies monitor and reduce their emissions to water to protect water bodies against pollution from nitrates, phosphates, pesticides, and other priority substances.
Response options	Please complete the following table:

1	2	3	4
Emissions to water in the reporting year (metric tons)	**Categories of substances included**	**List the specific substances included**	**Please explain**
Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Select all that apply: • Nitrates • Phosphates • Pesticides • Priority substances listed under the EU Water Framework Directive	Text field [maximum 1,000 characters]	Text field [maximum 1,500 characters]

[Fixed row]

Requested content	*General*

	• CDP requests nitrates and phosphates as opposed to nitrogen and phosphorus in compliance with SFDR indicators and common practice across global water quality indices. If your organization measures phosphorus instead of phosphates, you are expected to re-calculate the total figure based on the substances requested in this question. You may use the "Please explain" column to provide contextual information. *Emissions to water in the reporting year (metric tons) (column 1)* • Enter a figure for total emissions to water in the reporting year. • Emissions to water should be reported in metric tons (1 metric ton = 1,000 kilograms). Your reporting year is the time period you stated in response to 1.4. • Entering a zero implies that measurements have been taken, and the value is zero. Do not enter a zero if no data is available. *Categories of substances included (column 2)* • Select all the substances that are included in your calculation of the figure in column 1. • For 'Priority substances listed under the EU Water Framework Directive', refer to this list. See 'Explanation of terms' for more information. • If your emissions to water include pesticides which are also part of the EU Water Framework Directive's list of Priority Substances, select both 'Pesticides' and 'Priority substances listed under the EU Water Framework Directive'. *List the specific substances included (column 3)* • This column is only presented if 'Priority substances listed under the EU Water Framework Directive' is selected in column 2. • List any substances from the 'Priority substances listed under the EU Water Framework Directive' included in your calculation. See 'Explanation of terms' for more information. *Please explain (column 4)* • Briefly explain which parts of your business are emitting these pollutants and why. • Indicate whether the emissions to water are nearby to any vulnerable communities or within water stressed areas and if there is a plan to reduce or manage these pollutants (details on pollutant management plans can be provided in 2.5.1). • You may use this field to provide any other contextual information, for example, the geographical areas implicated.
Explanation of terms	• **Emissions to water:** This metric tracks the mass of any solid, liquid or gaseous pollutants or contaminants, such as nitrates and pesticides, released to bodies of water by your organization in the reporting year. • **List of priority substances under the EU Water Framework Directive:** means the list of priority substances in the field of water policy in Annex X of the Directive 2013/39/EU of the European Parliament and of the Council of August 2013. The review of the priority substances list has been supported by an extensive consultation with experts from the Commission services, Member States, stakeholders and the Scientific Committee on Health and Environmental Risks. Other relevant Community legislation or relevant international agreements were also considered.
Additional information	In water, nitrogen and phosphorus commonly exist in the form of nitrates and phosphates. Nitrates, the most water-soluble form of nitrogen, and phosphates, a chemical compound containing phosphorus, are commonly detected pollutants in ground and surface water sources. Both are significant contributors to eutrophication and can lead to harmful algae

	blooms. They are commonly found in untreated or insufficiently treated wastewater as well as in agricultural runoff, alongside pesticides. These pollutants can have significant impacts on ecological and human health.

Tags		
Authority Type	All requesters	
Environmental Issue (Theme)	Question level	W only
Questionnaire Sector	Question level	All (except FS)

Facility-level water accounting & Verification

Section Overview	This section asks organizations to identify the number of facilities with substantive water-related dependencies, impacts, risks, and/or opportunities, and report the water accounting data from these. Data users are interested in an organization's ability to measure, monitor, and disclose this granular accounting data as a proxy for sound assessment and management at the facility and organization level. Limiting this disclosure to facilities with substantive water-related dependencies, impacts, risks, and/or opportunities helps a company to focus its understanding of how it uses and impacts water resources at 'hotspot' locations. Given the local nature of water issues, reporting at this level is considered as good practice. For any facilities for which you do not have data, please leave the field blank. Emphasis should be placed on reporting transparently and providing an explanation for lack of measured data, uncertainty in your data or estimated data.
Sector-specific content	Additional response options presented in 9.3.1 for the Electric utilities and Oil & gas sectors.

(9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?

Question details	
Change from last year	No change
Rationale	Water is a local issue, and data users want to know that organizations are considering dependencies, impacts, risks, and opportunities at the facility level. Reporting the total count of facilities where substantive water-related dependencies, impacts, risks, and/or opportunities have been identified provides a basic but useful indication of the organization's reliance on these areas. Reporting the proportion of total facilities in your direct operations that have been identified allows data users to understand the importance of these facilities relative to the size of your organization.
Response options	Please complete the following table:

0	1	2	3	4

Value chain stage	Identification of facilities in the value chain stage	Total number of facilities identified	% facilities in direct operations that this represents	Please explain
Direct operations	Select from: • Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities • No, we have assessed this value chain stage but did not identify any facilities with water-related dependencies, impacts, risks, and opportunities • No, we have not assessed this value chain stage for facilities with water-related dependencies, impacts, risks, and opportunities, and are not planning to do so in the next 2 years • No, we have not assessed this value chain stage for facilities with water-related dependencies, impacts, risks, and opportunities, but we are planning to do so in the next 2 years	Numerical Field [enter a number from 1-1,000 using no decimals or commas]	Select from: • Less than 1% • 1-25 • 26-50 • 51-75 • 76-99 • 100% • Unknown	Text field [maximum 2,000]
Upstream value chain			N/A	

[Fixed row]

Requested content	*General* • This question only requests information about facilities with substantive water-related dependencies, impacts, risks and/or opportunities. Do not count local dependencies, impacts, risks and/or opportunities unless they are substantive for the organization as a whole. • Note that you are requested to disclose inherent dependencies, impacts, risks and/or opportunities – so include those that your organization is exposed to prior to the implementation of any response strategies. • Facilities where opportunities have been identified should only be included where the facility has also been identified to have water-related dependencies, impacts and/or risks. • Facilities disclosed in this question may be situated within or near the priority locations reported in 2.3. *Identification of facilities in the value chain stage (column 1)* • The options in this column are driven by your selections in 2.2. Options "Yes, we have assessed this value chain stage and identified facilities with substantive water-related dependencies, impacts, risks, and/or opportunities" and "No, we have assessed this value chain stage but did not identify facilities with substantive water-related dependencies, impacts, risks, and/or opportunities" will only appear if "Yes" is selected in column 1 of 2.2. *Total number of facilities identified (column 2)*

	• The definition of facility may vary between organizations or sectors. See the Explanation of terms for more information. • You may aggregate facilities. For example, a hotel chain may wish to group hotels by grade or resort type. Rather than assess each of its 20 hotels individually it may be more appropriate to combine 20 hotels within the same river basin into one "facility". The organization can then assess this against its threshold for substantive effect on the organization as described in 2.4. • Note the following on the aggregation of facilities: o Due to the local nature of water dependencies, impacts, risks, and opportunities, only facilities in the same river basin and the same jurisdiction may be aggregated. In the case of very large river basins, facilities in a single basin may face different regulatory as well as local physical risks so that aggregation would obscure an understanding of the organization's water dependency and risk exposure in the region. o - Organizations should consider aggregating facilities within a river basin if the dependencies, impacts, risks and/or opportunities of a single local facility are not substantive but would be substantive in aggregate with other similar local facilities. For example, a single factory with low water use may not have a substantive dependency on a river. However, when aggregated together with other local facilities, the cumulative effect on the river basin could be substantial. o Aggregation of facilities should not be used where information on the risk exposure, or water accounting data, of the single facility would be meaningful and specific to that facility. • There is a limit of 1,000 on the total number of facilities that you may report as having dependencies, impacts, risks and or/opportunities. This is because you should only count facilities, or groups of facilities, that expose your organization to substantive dependencies, impacts, risks and/or opportunities according to your definition in 2.4. If you have more than 1,000 it may be that your definition of substantive effects on your organization in 2.4 is extreme. If you have identified more than 1,000 facilities, consider aggregating some facilities in line with the above note and use the "Please explain" column to describe the aggregation. *% of facilities this represents (column 3)* • This column is only presented if "Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities" is selected in the "Direct operations" row. • Within your direct operations, detail the proportion of your organization's facilities with substantive water-related dependencies, impacts, risks and opportunities, as represented by the number given in column 2 "Total number of facilities identified". For example, the 11 facilities that are exposed to substantive water risk reported in column 2 "Total number of facilities identified" may comprise 26-50% of your organization's total facilities company-wide. You may estimate this data and use column 4 "Please explain" to state that this is the case. • If you cannot provide this figure, select "Unknown" and explain your response in column 4 "Please explain". *Please explain (column 4)* • You may comment on how you have defined "facility". If your organization does aggregate for reporting purposes, please state that this approach has been taken and briefly describe the methodology for aggregation.

	• To help data users understand the number of facilities you have reported, please provide any further context. For example, you may wish to give a general, organization-specific comment on the nature, severity and location of the corporate-level dependencies, impacts, risks, and opportunities that your organization is exposed to, whether they result from any particular business activity, and the relationship between the inherent risk and your residual risk exposure. You may have reported that 60% of your facilities are exposed to inherent risks due to their location, but this represents only 30% of your total output and the residual risk has been much reduced due to the introduction of new controls. It is helpful to data-users if you give organization-specific information. • Note that river basin level information about facilities at risk should be disclosed in 3.2. • If you have not carried out an assessment, briefly explain why.
Explanation of terms	• Facilities: may be used throughout this questionnaire as a broad term and not restricted to a particular site or grouping of fixed buildings and factories. For example, if your organization is in the extractive industries you might normally collate business information for assets or business units, and so you may wish to define 'facility' information in this way.
Example response	…

Value chain stage	Identification of facilities in the value chain stage	Total number of facilities identified	% company-wide facilities this represents	Please explain
Direct Operations	Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities	*7*	*1-25*	*7/35 of our sites, representing 13% of global production, have been identified as being exposed to substantive water risk. These facilities are within a region of water stress. They specialize in producing an important component linked to our technology hardware business unit due to close links with suppliers of necessary raw materials. We classified all our substantive risk sites using WRI's Aqueduct.* *The facilities included here (detailed further in 9.3.1) are the facilities that pose the biggest financial/strategic risk of impact to our organization based on the definition we have given in 2.4. We set a 7.5% threshold of national production as a proxy for revenue given a full year of lost production. Note that for the purpose of reporting, our definition of 'facility' is the same as our definition for a site i.e. for which there could be several different types of factory operating in the same location.*

Tags		
Authority Type	All requesters	
Environmental Issue (Theme)	Question level	W only
Questionnaire Sector	Question level	All (except FS)

(9.3.1) For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year.

Question text	
Question dependencies	This question only appears if you have selected "Yes, we have assessed this value chain stage and identified facilities with substantive water-related dependencies, impacts, risks, and/or opportunities" in column "Identification of facilities in this value chain stage" in one or both rows of 9.3.
Change from last year	Minor change
Rationale	Reporting information on facilities where you have identified substantive water-related dependencies, impacts, risks, and/or opportunities helps data users have confidence that your organization is monitoring local water aspects. It provides insight to dependency on different sources and potential impacts associated with water withdrawals and discharges. For example, withdrawing from an overdrawn freshwater aquifer rather than from seawater will have significantly different consequences for local areas with water stress and an organization's water security. In regions where water sources are highly restricted, the organization's water consumption patterns can influence relations with other stakeholders. Providing facility-level information is useful for demonstrating regulatory compliance (e.g., discharges to the local environment), for risk assessments and for providing insight to risk responses (e.g., tracking water efficiency improvements). Geo-location coordinates for your facilities with substantive water-related dependencies, impacts, risks, and/or opportunities enables data users to analyze geographically linked dependencies, impacts, risks, and opportunities and to do so across multiple companies. This also facilitates the integration of CDP's water data with other geographically linked data.
Response options	Please complete the following table. You are able to add rows using the "Add Row" button at the bottom of the table.

1	2	3	4	5	6	7	8	9	10
Facility reference number	**Facility name (optional)**	**Value chain stage**	**Dependencies, impacts, risks, and/or opportunities identified at this facility**	**Withdrawals or discharges in the reporting year**	**Reason for no withdrawals and/or discharges**	**Country/Area & River basin**	**Latitude**	**Longitude**	**Located in area with water stress**
Select from: • Facility reference numbers: Facility 1-100	Text field [maximum 500 characters]	Select from: • Direct operations • Upstream value chain	Select all that apply: • Dependencies • Impacts • Risks • Opportunities	Select from: • Yes, withdrawals and discharges • Yes, withdrawals only • Yes, discharges only • No	Text field [maximum 1,000 characters]	Grouped option (single-select group; single-select option) from Country/area River basin list	Numerical field [enter a number from 0 to +/- 90.000000 using a maximum of six decimal places]	Numerical field enter a number from 0 to +/- 180.000000 using a maximum of six decimal places]	Select from: • Yes • No • Unknown

11	12	13
Primary power generation source for your electricity generation at this facility	**Oil & gas sector business division**	**Total water withdrawals at this facility (megaliters)**
Select from: • Coal – Hard • Lignite • Oil • Gas • Sustainable biomass • Other biomass • Waste (non-biomass) • Nuclear	Select all that apply: • Chemicals • Upstream • Midstream • Downstream • Other, please specify • Not applicable	Numerical field [enter a number from 0-999,999,999,999 using a maximum of two decimal places]

• Fossil-fuel plants fitted with carbon capture and storage • Geothermal • Hydropower • Wind • Solar • Marine • Other renewable • Other non-renewable • Not applicable		

14	15	16	17	18	19	20	21	22
Comparison of total withdrawals with previous reporting year	Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers, and lakes	Withdrawals from brackish surface water /seawater	Withdrawals from groundwater - renewable	Withdrawals from groundwater - non-renewable	Withdrawals from produced/entrained water	Withdrawals from third party sources	Total water discharges at this facility (megaliters)	Comparison of total discharges with previous reporting year
Select from: • Much lower • Lower • About the same • Higher • Much higher • This is our first year of measurement	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of two decimal places]	Select from: • Much lower • Lower • About the same • Higher • Much higher • This is our first year of measurement

23	24	25	26	27	28	29
Discharges to fresh surface water	Discharges to brackish surface water/seawater	Discharges to groundwater	Discharges to third party destinations	Total water consumption at this facility (megaliters)	Comparison of total consumption with previous reporting year	Please explain

Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Numerical field [enter a number from 0 to +/- 999,999,999,999 using a maximum of two decimal places]	Select from: • Much lower • Lower • About the same • Higher • Much higher • This is our first year of measurement	Text field [maximum 1,500 characters]

[Add row

Requested content	*Note*: Organizations responding to an electric utilities, metals & mining, coal, or oil & gas sector request should refer to additional sector-specific guidance on this question at the end of the "Requested content" section. *General* • This question asks for water accounting data only for facilities with substantive water-related dependencies, impacts, risks, and/or opportunities – not for all facilities. • Refer to CDP's water accounting definitions before completing this question. • Enter data for each facility (or groups of facilities) you identified in 9.3 with substantive water-related dependencies, impacts, risks, and/or opportunities. The table has a maximum of 100 rows. If your organization has over 100 facilities with substantive water-related dependencies, impacts, risks, and/or opportunities, report the 100 facilities with the highest levels of dependencies, impacts, risks, or opportunities. This may be based on facilities located in areas with water stress, facilities with the highest risk exposure, or other factors. • The data reported in this question should be based on the relevant facility boundary (see Explanations of terms). • The appearance of columns in this question is driven by your selection in column 3 "Value chain stage" and column 5 "Withdrawals or discharges in the reporting year". • Only report Tier 1 supplier facilities if relevant to your selection in column 3 "Value chain stage". • Report volumetric data in megaliters per year for the reporting year you stated in response to 1.4. (1 megaliter = 1 million liters or 1000 m3). • If estimating or extrapolating to provide complete coverage, give an explanation in column 29 "Please explain". Remember that a zero should only be used for reporting zero volumes and not for an absence of data. • If you do not have a figure for any of the facilities you disclose here, you may provide an estimate. Explain this in column "Please explain". For withdrawals, data may be collected from several sources, including water meters, water bills, calculations derived from other available water data or the organization's own estimates if neither water meters nor bills or reference data exist. • Cooling water: Cooling water (freshwater or sea water) is often withdrawn in large quantities and discharged back to its original source with negligible losses or variation in quality. However, this volume should be included in your water accounts. • Rainwater: If a company is managing rainwater (for example, by harvesting for use or storage, or to prevent flooding), or is dependent on it for production of goods or the delivery of services, it should try to estimate and disclose it as a withdrawal from the hydrological system into the company boundary. Note that in some jurisdictions rainwater is considered a withdrawal source and organizations are required to report its collection and use. o Companies may choose to exclude collected rainwater and domestic sewage from their water withdrawal/discharge volumes only if the resulting error in their water balance would be less than 5%. This avoids your discharge volumes being larger than your withdrawals. o Including rainwater helps companies better understand their water dependency and risks. For some companies, precipitation/rainwater volumes may constitute a principal input of water at site level. This includes run-off where it must be managed. In these cases, excluding rainwater from

water accounting – withdrawal and discharge - would not be a true reflection of site water balance. In addition, there may be reduced impacts from using rainwater in place of other local freshwater sources.

Facility reference number (column 1)

- This CDP facility reference number is used to track information related to the same facility in subsequent questions. It is not specific to your organization, however it does prevent you from having to repeat contextual information e.g., river basin and facility name.

Facility name (column 2)

- You may use the text box to provide a name for the facility to ease reporting and analysis. The same facility name should be used throughout the questionnaire

Value chain stage (column 3)

- Indicate in which stages of your value chain the facility or facilities with substantive water-related dependencies, impacts, risks, and/or opportunities are located.
- If "Direct operations" is selected, all following columns will be presented.
- If "Upstream value chain" is selected, columns 15-20 and 23-26 will not be presented.
- Note: the presentation of the columns specified above will also depend on your selection in column 5 "Withdrawals or discharges in the reporting year".

Withdrawals or discharges in the reporting year (column 5)

- Select any "Yes" option if the facility has withdrawals and/or discharges.
- Select "No" if there are no withdrawals and discharges by this facility.
- If either "No" or "Yes, withdrawals only" is selected, columns 21-26 will not be presented.
- If either "No" or "Yes, discharges only" is selected, columns 13-20 will not be presented.
- Note: the presentation of the columns specified above will also depend on your selection in column 3 "Value chain stage".
- If the facility has withdrawals or discharges, but you do not have figures for this data, you may provide an estimate and explain in the last column "Please explain".

Reason for no withdrawals and/or discharges (column 6)

- This column will only be presented if "Yes, withdrawals only", "Yes, discharges only" or "No" is selected in column 5 "Withdrawals or discharges in the reporting year".
- Explain why the facility has substantive water-related dependencies, impacts, risks, and/or opportunities with no withdrawals and/or discharges.
- If your organization has both zero withdrawals and discharges, clearly indicate the reason for each.

Country/Area & River basin (column 7)

- From the drop-down options provided, select the river basin where the facility is located. If you do not see the basin required, select "Other, please specify" and write in one river basin only using the text box provided.
- For organizations withdrawing water from large confined aquifers that may not discharge to the river basin they are located in e.g., Ogallala aquifer in the United

States, please select "Other, please specify" and type in the name of the local aquifer source.
- You may want to put the sub-basin of a bigger river basin identified in the drop-down menu. In this case use the "Other, please specify" option in the following format: "Putumayo, Amazon".
- If you select "Other, please specify", provide a label for the river basin.
- For full instructions see the overview of CDP's full corporate questionnaire, available in the guidance tool.

Latitude (column 8)
- This column is only presented if "Direct operations" is selected in column 3 "Value chain stage".
- Enter the latitude coordinates for the facility reported in column 1. Your response should be in the format of decimal degrees and can range from 0 to +/-90.000000.
- If you are disclosing for a cluster of facilities in accordance with the guidance for 9.3, you may provide the coordinates for the facility with the largest total withdrawal volumes.

Longitude (column 9)
- This column is only presented if "Direct operations" is selected in column 3 "Value chain stage".
- Enter the longitude coordinates for the facility reported in this row. Your response should be in the format of decimal degrees and can range from 0 to +/-180.000000.
- If you are disclosing for a cluster of facilities in accordance with the guidance for 9.3, you may provide the coordinates for the facility with the largest total withdrawal volumes.

Located in area with water stress (column 10)
- Credible, publicly available methodologies for classifying an area as water stressed include the WRI Aqueduct Water Risk Atlas and WWF Water Risk Filter. Refer to the guidance for 9.2.4 for more details.
- As good practice, a water-stressed area should be measured at the catchment level as a minimum.
- Commonly accepted global indicators to assess areas as water stressed and their thresholds for reporting to CDP include:
    - Water availability – category greater than 'High risk': 3.4 (WWF Water Risk Filter). WWF recommends that users also take into consideration 'Medium risk': >2.6.
        - The WWF Water Risk Filter's risk category 'Water Availability' integrates the State of Nature layer for Water Availability recommended for the Science-based Targets for Nature (SBTN) Step 1: Assess and Step 2: Interpret & Prioritize. The SBTN's State of Nature layer for Water Availability is calculated based on a multi-model approach which integrates the best available global water scarcity risk indicators: Water depletion, Baseline water stress, and Blue water scarcity. In addition, WWF has incorporated an indicator on groundwater availability in the WWF Water Risk Filter's risk category 'Water Availability'.
        - WWF recommends using the 'Drought' risk category as supplementary information to help in interpreting results and prioritizing sites in water stressed areas, as droughts can exacerbate water stress/water availability.

	○ Baseline water stress – indicator equal to/greater than 'High': 40-80% (WRI Aqueduct Water Risk Atlas). This refers to the ratio of total annual water withdrawals to available renewable water supply. ○ Baseline water depletion – indicator equal to/greater than 'High': 50-75% (WRI Aqueduct Water Risk Atlas). This refers to the ratio of total annual water consumption to available renewable water supply. *Comparison with previous reporting year (columns 14, 22, 28)* • CDP does not define the threshold for considering a value as "much higher" rather than simply "higher" or "much lower"/"lower". CDP requests this information from many different industries with huge variations in water use, and it would therefore be difficult to provide a universal threshold that is meaningful as proportions will equate to different absolute values and impacts. • You should define your own threshold for what is "much higher" and "much lower" and apply it consistently so that each year the reported data for this question is comparable and data users can track your water accounts more effectively. A company-specific explanation for these thresholds should be provided in column "Please explain". • If your response is an estimate, please explain why in column "Please explain". • If the data was not previously reported, but was collected, you may choose to indicate a comparison with the previous reporting year or select "This is our first year of measurement". In either case, use the "Please explain" column to provide details about the information reported. *Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers, and lakes (column 15)* • This column is only presented if "Direct operations" is selected in column 3 and "Yes, withdrawals and discharges" or "Yes, withdrawals only" are selected in column 5 "Withdrawals or discharges in the reporting year". • For the purposes of this disclosure you should include all surface water sources of a higher quality than brackish i.e., a TDS lower than 10,000 mg/l. *Total water discharges at this facility (megaliters) (column 21)* • This column is only presented if "Yes, withdrawals and discharges" or "Yes, discharges only" are selected in column 5 "Withdrawals or discharges in the reporting year". • Zero discharge permit: If your organization has a zero discharge permit, please consider any discharges that may exist outside this permit and may still be relevant to CDP's definition of discharges. • Domestic sewage: Domestic sewage is only regarded as water discharge if excluding it would result in an error in your balance of more than 5%. This may be significant for healthcare residential properties or hotels, for example. • Aquifer reinjection: Reinjection to aquifers should be considered as a discharge to groundwater. • Soakaway: Water returning to a groundwater source via a soakaway should be considered as a discharge. *Please explain (column 29)* • If the facility is an aggregate of multiple locations, explain how your methodology for aggregating facilities was applied here. • To assist CDP data users to understand a facility's water use:

	○ Explain the volumetric data and trends that you report for withdrawals, discharges and consumption and include organization-specific information. ○ Explain the dependencies, impacts, risks, and/or opportunities identified at the facility and actions and initiatives to address these (e.g., collective action, Alliance for Water Stewardship (AWS) certification). • Indicate the thresholds for what is "much higher" and "much lower" for the change in volume for each water aspect compared to the previous year. You should account for the change compared to last year and indicate the anticipated future trends for these volumes if known. Note that future trends should be at least one year after the end of the reporting year provided in 1.4. • Report whether your volumes for each facility are estimated, modelled, or sourced from direct measurements. ○ If estimation or modelling has been used, report the estimation or modelling methods. ○ If there is any level of uncertainty in your response, or if there is an estimated figure, you should explain it in this field and give the range of uncertainty. ○ Include any contextual information necessary to understand how the volumetric data have been compiled, such as any standard methodologies used and any assumptions made. ○ If you have left any column blank because you do not have the data, describe the barriers to reporting that data and any plans to collect and report it. • For "Withdrawals from fresh surface water", it is important that you state which sources apply, e.g. rainwater, water from wetlands, rivers and lakes, etc.. Also state if the withdrawal volume for each source is increasing or decreasing. Note: if your use of rainwater equates to more than 5% of your water balance explain if it is harvested, treated, etc. • For "Third party sources", specify whether the third party is a municipal supplier or another type of third party organization. • For discharges to "Third party destinations", state if this includes water to other organizations for further use. • Note: CDP expects withdrawals, discharges and consumption figures to balance (approximately; +/- 5%), so if there is a good reason why this cannot happen, explain here. *Please explain – additional guidance for consumption volume* • Regarding your water consumption figure, indicate if your figure is based on local measurements or is a calculation (for example using withdrawals minus discharges). • If known, you may provide breakdown of this figure (with reference to CDP's definition of consumption) including: ○ Volume incorporated into products, crops or waste; ○ Volume evaporated or transpired; ○ Volume consumed by humans or livestock; ○ Net volume stored in a controlled manner; ○ Net volume stored for future use; ○ Volumes otherwise excluded from discharges out of the organization's boundary. • It is important to explain a negative consumption figure where this is the case. This would indicate that your discharges are larger than your withdrawals for the reporting year e.g., due to a net release of water from storage.

Requested content – [sector] (if applicable)	*Sector-specific guidance for electric utilities sector* *General* • This guidance is specific to companies responding to an electric utilities sector request. You should first read the guidance for this question that applies to all companies. This is additional to the general guidance and does not replace it. *Primary power generation source for your electricity generation at this facility (column 11)* • Choose "Not applicable" if this facility is not an electricity generation facility. *Total water withdrawals at this facility (megaliters/year) (column 13)* • CDP recognizes the difficulty in accounting for some elements of the hydropower operations' water balance, specifically surface runoff or elements that are outside the organization's control such as third-party discharges into the reservoir (for example a municipal waste water treatment plant discharging into the reservoir). Water withdrawals into hydropower operations includes river inflow, surface runoff and precipitation onto the reservoir surface, as well as third-party discharges into the reservoir: W = Precipitation + River Inflow + Runoff + Third-party discharges into reservoir Organizations should strive to include volumes for those sources if they would result in an estimated error in their water balance of more than 5% (specifically the sum of the withdrawals you report) and take a consistent approach throughout the questionnaire. In the last column (Please explain) you should indicate which sources you have included or excluded. Note that estimation or modelling are valid sources of data. *Total water discharges at this facility (megaliters/year) (column 21)* • CDP recognizes the difficulty in accounting for some elements of the hydropower operations' water balance, specifically seepage or those that are outside the organization's control such as third-party withdrawals. In hydropower operations, water discharge includes the dam outlet and the spillway, underground seepage and third-party withdrawals from the reservoir (for example a municipal water plant abstracting from the reservoir). D = Dam outlet + Spillway + Seepage + Third-party withdrawals from the reservoir Organizations should strive to include volumes for those destinations if they would result in an estimated error in their water balance of more than 5% (specifically the sum of the discharges) and take a consistent approach throughout the questionnaire. In the last column ("Please explain") you should indicate which destinations you have included or excluded. Note that estimation or modelling are valid sources of data. *Total water consumption at this facility (megaliters/year) (column 27)* • Water consumption in hydropower operations includes evaporation from the reservoir surface as well as the balance between withdrawals and discharges. Although organizations should estimate evaporated volumes, you may consider variations in storage as a valid measure of your consumption volumes rather than calculating evaporation and the balance between all withdrawals and discharges. This information is usually easily derived from water level measurements.

- In the last column ("Please explain") provide your approach to reporting a total consumption figure.

Please explain (column 29)

- If any of the facilities reported are hydropower operations, indicate which elements of water withdrawals (river inflow, surface runoff, precipitation onto the reservoir surface and third-party discharges into the reservoir), discharges (spillway, underground seepage and third-party withdrawals from the reservoir) and consumption are you taking into account when providing your response.
- Indicate the method followed to obtain it, e.g. direct monitoring, estimation from a hydrological model or other secondary source of information.
- Explain if any changes in the water discharge volumes are related to higher/lower electricity production or other reasons related to water resources management such as flood control, satisfaction of downstream demand, etc.
- Additionally, you may choose to specify the total evaporated volumes from the reservoir if your organization collects this data.

Sector-specific guidance for metals & mining and coal sectors

General

- This guidance is specific to organizations responding to a metals & mining or coal sector request. You should first read the guidance for this question that applies to all organizations. This is additional to the general guidance and does not replace it.
- Data on the production value associated with these facilities will provide further information on the potential implications of the water risk exposure and assist with the assessment of the organization's response.
- Rainwater: Please note that in the mining industry precipitation/rainwater volumes may constitute a principal input of water at site level. Excluding rainwater from water accounting would not be a true reflection of site water balance.
- Brackish water/seawater withdrawals or discharges: Low quality water withdrawals or discharges (categories 2 and 3 of the Water Accounting Framework from the Mineral Council of Australia) should be reported in columns 16 and 24 (Brackish water) respectively.
- Groundwater withdrawals: Groundwater withdrawals are linked to extraction from bore holes and aquifer interception, i.e. groundwater is water that is extracted as part of ore body dewatering during mining operations.
- Produced/entrained water withdrawals: In the mining industry, entrained water refers to the volumes of water in the raw material, typically ore to be processed.
- Groundwater discharges: Discharges to groundwater refer to seepage or aquifer reinjection discharge volumes. This aligns with the Water Accounting Framework from the Mineral Council of Australia
- Water diversions: In line with CDP's definition of water withdrawals and discharges, for the mining industry, water withdrawals and discharges include water diversions to enable comparability – because it is water that crosses the company boundary.
- Evaporation: In line with CDP's definition of water consumption, evaporation from open water surfaces should be reported as part of the water consumption volumes.
- Water entrained in waste material: In line with CDP's definition of water consumption, water entrained in waste material (such as tailings, coarse rejects, and concentrates) that leaves the company boundary should not be considered discharges but as part of the consumption volumes.

Sector-specific guidance for oil & gas sector

	General • This guidance is specific to companies responding to an oil & gas sector request. You should first read the guidance for this question that applies to all companies. This is additional to the general guidance and does not replace it. • As water withdrawals, consumption, and discharges will vary according to business division, a business division column has been added to provide data users on the type of facility being reported on. This provides useful context for the volumes reported. • Groundwater withdrawals: As part of groundwater withdrawal volumes (be it from renewable or non-renewable sources), organizations should include all withdrawals from aquifers (other than the formation being exploited). These withdrawals may be intended for any use in the organization, including its reinjection to maintain well pressure or as part of the fracture fluids. • Produced water: In the oil & gas sector, the reporting of water withdrawals volumes typically does not include produced water. To enable comparability, CDP requires all companies to include produced water volumes in their withdrawals disclosure, in order to have an accurate water balance. • Groundwater discharges: In oil production, as part of secondary and tertiary recovery operations, water-based fluids (from various sources) may be used to maintain the pressure, and to displace the hydrocarbons and move them towards the production wells. For CDP disclosure, organizations must report these volumes as discharges to groundwater bodies, to enable comparability and have an accurate water balance. *Oil & gas sector business division (column 12)* • Select the option "Not applicable" for any facilities not belonging to the oil & gas sector. • If you select "Other, please specify", please provide a label for the business division in the text field provided.
Explanation of terms	• Brackish surface water/seawater: Surface water in which the concentration of salts is high and far exceeds normally acceptable standards for municipal, domestic or irrigation use (at least higher than 10,000 mg/l TDS). Seawater has a typical concentration of salts above 35,000 mg/l TDS. • Carbon capture and storage (CCS) (Electric utilities sector only): As defined by the IEA, a family of technologies and techniques that enable the capture of carbon dioxide (CO2) from fuel combustion or industrial processes, the transport of CO2 via ships or pipelines, and its storage underground, in depleted oil and gas fields and deep saline formations. • Discharges to groundwater: Discharge to groundwater, by human activity or natural activity, refers to a destination beneath the soil surface, such as a water bearing layer of rock (aquifer). Examples of discharges to groundwater include disposal of sewage, trade effluent and surface water run-off from urban areas, through such methods as spreading basins, soakaways, swales or injection wells. • Facility boundary: This is a management boundary, rather than a physical boundary or a legal entity. Water is considered to have crossed the boundary of your facility when your organization in any way uses it, comes into contact with it, is required to manage it or when it becomes incorporated into your products. It therefore includes any water use and management by your organization outside of the physical fence of

a facility; for example, to provide a street cleaning service or when used in fields that are remote from a processing plant.

- Facility reference number: Used to track information related to a facility that is disclosed in different questions. The number is not specific to an organization, but simply avoids an organization having to repeat contextual information such as river basin and facility name.

- Fresh surface water, including rainwater, water from wetlands, rivers and lakes: Water that is naturally occurring water on the Earth's surface in ice sheets, ice caps, glaciers, icebergs, bogs, ponds, lakes, rivers and streams, and has a low concentration of dissolved solids.

  For the purposes of reporting water accounting data to CDP, this surface water source includes water of a quality generally acceptable for, or requiring minimal treatment to be acceptable for, domestic, municipal or agricultural uses (at least <10,000 mg/l TDS, though a range of additional quality properties may also be considered). 'High quality' fresh water sources considered acceptable for potable use are typically characterized as having concentrations of dissolved solids less than 1,000 mg/l.

- Groundwater (non-renewable): Water which is being held in, and can be recovered from, an underground formation. Non-renewable groundwater has a negligible rate of natural recharge on the human time-scale (more than 50 years), and is generally located at deeper depths than renewable groundwater. This is sometimes referred to as "fossil" water.

- Groundwater (renewable): Water which is being held in, and can be recovered from, an underground formation. Renewable groundwater sources can be replenished within 50 years and are usually located at shallow depths.

- Latitude and longitude: geographic coordinates that specify, respectively, the north-south and east-west position, of a point on the Earth's surface. These coordinates are expressed as angular measures and thus, latitude can vary from 0 to +/-90 and longitude from 0 to +/-180.

- Produced water (Oil & gas sector only): water that is brought to the surface during the production of hydrocarbons including formation water, flow-back water and condensation water (IPIECA "Oil and gas industry guidance on voluntary sustainability reporting", 4th edition, 2020).
- Produced water: Water which enters the organization's boundary as a result of the extraction, processing, or use of any raw material, so that it must be managed by the organization.

  When reporting to CDP, this water should not be counted as recycled water when put to use within a single cycle of a business process. Examples of produced water include moisture derived from vegetation such as in sugar cane crushing and the water content in crude oil. (Note that companies with oil and gas activities should refer to CDP's sector specific guidance for this water aspect).

- Third party destinations: This includes municipal wastewater plants, public or private utilities, and other organizations involved in the transport, treatment, disposal or further use of wastewater. Note that to qualify as a third-party destination, "other organizations" using your wastewater must be outside your reporting boundary given in question 1.5. Any of your wastewater that has been treated on your own site should

	be reported as discharge according to its ultimate destination (for example, to groundwater), as this is where any potential risks for the company lie. • **Third party sources:** This includes water provided by municipal water suppliers, public or private utilities, and wastewater from any other organization. • **Water consumption**: The amount of water drawn into the boundaries of the organization (or facility) and not discharged back to the water environment or a third party over the course of the reporting period. • **Water discharge**: The sum of effluents and other water leaving the boundaries of the organization (or facility) and released to surface water, groundwater, or third parties over the course of the reporting period. • **Water diversions (Metals & mining and coal sectors only):** According to the Water Accounting Framework from the Mineral Council of Australia water diversions are flows from an input to an output without being utilized by the operational facility. The flow is not stored with the intention of being used in a task or treated. • **Water withdrawal**: The sum of all water drawn into the boundaries of the organization (or facility) from all sources for any use over the course of the reporting period.

(9.3.2) For the facilities in your direct operations referenced in 9.3.1, what proportion of water accounting data has been third party verified?

Tags		
Authority Type	All requesters	
Environmental Issue (Theme)	Question level	W only
Questionnaire Sector	Question level	All (except FS)

Question text	
Question dependencies	This question only appears if you have selected "Yes, we have assessed this value chain stage and identified facilities with substantive water-related dependencies, impacts, risks, and/or opportunities" in column "Identification of facilities in the value chain stage" in the "Direct operations" row of 9.3.
Change from last year	No change
Rationale	Providing third party verification for water accounting data at facilities with substantive water-related dependencies, impacts, risks, and/or opportunities gives CDP data users increased confidence in the data you are reporting.
Response options	Please complete the following table:

0	1	2	3

Water aspect	% verified	Verification standard used	Please explain
Water withdrawals – total volumes	Select from: • Not verified • 1-25 • 26-50 • 51-75 • 76-100 • Not relevant	Text field [maximum 1,500 characters]	Text field [maximum 2,500 characters]
Water withdrawals – volume by source			
Water withdrawals – quality by standard water quality parameters			
Water discharges – total volumes			
Water discharges – volume by destination			
Water discharges – volume by final treatment level			
Water discharges– quality by standard water quality parameters			
Water consumption – total volume			

[Fixed row]

Requested content	*General* • CDP recognizes the lack of universally applied verification standards for water accounting and therefore requests that you disclose the extent of any current verification practices and the standards used. • Note, in this question we are not asking about verification of water accounting data across your entire organization but only for the facilities within your direct operations. *% verified (column 1)* • For the facilities within your direct operations reported on in 9.3.1 (facilities with substantive water-related dependencies, impacts, risks, and/or opportunities), select the proportion that have third party verified the water accounting aspect in column 0. • Select "Not relevant" if a water aspect is not relevant to any of your facilities. For example, if all of your facilities have zero withdrawals and therefore there is no water accounting data to verify for withdrawals-related rows. • If a water aspect is only relevant to a proportion of your facilities, the calculation of the % verified should be done considering only the facilities the water aspect is relevant to. For example, if you have 5 facilities with substantive water-related dependencies, impacts, risks and/or opportunities, and one of those does not have

	any withdrawals or discharges, but the other 4 do, you should calculate the % of the facilities that are verified out of those 4. • If the accounting data at all facilities in your organization are verified, then you would be able to select 76-100% here. However, if only a sample of your facilities are verified, then you will need to check with your verifier on how many of the facilities at risk were included and then calculate the proportion of all facilities within your direct operations reported in 9.3.1 that this represents. • If you select "Not verified" or "Not relevant", column 2 will not be presented. *Please explain (column 3)* • Only presented if 'Not verified' or 'Not relevant' is selected in column 1. • If 'Not verified' is selected, state the primary reasons for not verifying this water accounting data related to this water aspect and your plans to do so within the next two years. • If 'Not relevant' is selected, state the primary reasons that data verification of this water aspect is not relevant to your organization.
Explanation of terms	• Third party verification: Verification conducted by an independent entity that does not provide other services to the company (AFi, 2024). • Verification: Assessment and confirmation of compliance, performance, and/or actions relative to a stated commitment, policy, goal, target or other obligation. Verification signifies that information is checked and confirmed by persons other than those involved in the operation or entity being assessed (AFi, 2024).

Tags		
Authority Type	All requesters	
Environmental Issue (Theme)	Question level	W only
Questionnaire Sector	Question level	All (except FS)

Impacts of facilities on CDP supply chain members

(9.4) Could any of your facilities reported in 9.3.1 have an impact on a requesting CDP supply chain member?

Question text	
Question dependencies	Your response to 9.4 will determine if subsequent questions are presented in this section. If your response to 9.4 is amended, data in those dependent questions may be erased. In this case, be sure to re-enter data for all relevant questions. The guidance for each question indicates if it is a dependent question.
Change from last year	No change
Rationale	In 9.3 you were asked to identify the number of your facilities with substantive water-related dependencies, impacts, risks, and/or opportunities. In 9.3.1 you then reported water accounting data for these facilities. This question asks whether any of these facilities could have an impact on a requesting CDP supply chain member.
Response options	Select one of the following options: • Yes, CDP supply chain members buy goods or services from facilities listed in 9.3.1 • No, CDP supply chain members do not buy goods or services from facilities listed in 9.3.1 • No facilities were reported in 9.3.1 • We do not have this data but we intend to collect it within two years • We do not have this data and have no intentions to collect it • This is confidential

Explanation of terms	• **Requesting CDP Supply Chain Member**: Organizations working with CDP's Supply Chain program to engage suppliers on environmental issues and performance to pinpoint risks and identify opportunities in their upstream value chain. If you are responding to CDP because of a request from your customer, you will need to answer the relevant supply chain questions in addition to the main questionnaire.

Tags		
Authority Type	Supply chain	
Environmental Issue (Theme)	Question level	W only
Questionnaire Sector	Question level	All (except FS)

(9.4.1) Indicate which of the facilities referenced in 9.3.1 could impact a requesting CDP supply chain member.

Question text	
Question dependencies	This question only appears if you select "Yes, CDP supply chain members buy goods or services from facilities listed in 9.3.1" in response to 9.4.

Change from last year	No change
Rationale	Indicating which of your customers use goods or services produced by facilities referenced in 9.3.1 will help them understand and take action to respond to their substantive water-related dependencies, impacts, risks and/or opportunities.
Response options	Please complete the following table. You are able to add rows using the "Add Row" button at the bottom of the table.

1	2	3	4	5
Facility reference number	**Facility name**	**Requesting member**	**Description of potential impact on member**	**Comment**
Select from: Reference number drop down	Text field [maximum 500 characters]	Select from: Member drop down list	Text field [maximum 1,000 characters]	Text field [maximum 1,000 characters]

[Add Row]

Requested content	*General* • For each facility identified in 9.3.1, consider whether goods or services produced there are used by a requesting CDP supply chain member. • For example, if you reported on 10 facilities exposed to substantive water-related dependencies, impacts, risks, and/or opportunities in 9.3.1 and only "Facility 3" (as labelled in 9.3.1) produces goods or services used by a CDP supply chain program that requests your disclosure, select "Facility 3" from column 1 (Facility reference number) and the requesting member from column 3. • Note: Disclosers must check that the Requesting members presented in this table are correct for their organization for the reporting period. *Facility reference number (column 1)* • The facility reference number is used by CDP to track information related to the same facility in your disclosure. It is not specific to your organization, however it does prevent you from having to repeat contextual information e.g. country/area and river basin in multiple questions. • Ensure that the facility reference numbers used here correspond to the numbers you allocated these facilities in 9.3.1. *Facility name (column 2)* • This is optional. You can use this field to add a facility name provided in 9.3.1 if one exists. *Requesting member (column 3)* • Select from this column a requesting CDP supply chain member that could potentially be impacted by water-related dependencies, impacts, risks, and opportunities at a facility identified in 9.3.1. If there are more than one for the facility indicated in column 1, please add a row to this table.

	• Only select a member that uses goods or services produced at the facility indicated in column 1 (Facility reference number) • Note that the information you give in each row will only be visible to the member you select in column 3. No other members will be able to see the data. If you enter any information without selecting a requesting member here, your answer will not be viewable at all. *Comment (column 5) (optional)* • Please state of the facility is an aggregate of multiple locations, and ensure you explain how your methodology for aggregating facilities was applied.

Tags		
Authority Type	Supply chain	
Environmental Issue (Theme)	Question level	W only
Questionnaire Sector	Question level	All (except FS)

(9.5) Provide a figure for your organization's total water withdrawal efficiency.

Question details	
Change from last year	No change
Rationale	A water withdrawal efficiency metric enables organizations to track the water-dependency of their revenue, as well as bench mark their water use. Awareness of water efficiency can drive cost savings, increased brand value, and product or service innovation. This metric helps data users track an organization's transition towards a water secure future.
Response options	Please complete the following table:

1	2	3
Revenue (currency)	**Total water withdrawal efficiency**	**Anticipated forward trend**
Numerical field [enter a number from 0-999,999,999,999,999 using a maximum of two decimal places]	[Auto-calculated]	Text field [maximum 500 characters]

[Fixed row]

Requested content	*General:* • This metric is informed by SDG Indicator 6.4.1 – Water use efficiency. *Revenue (column 1)* • This figure should be in the same currency that you selected for all financial information disclosed throughout your response in 1.2. • Enter a numerical value for the revenue generated by your organization during the reporting period disclosed in 1.4. • This figure should align with the total revenue reported in your questionnaire set-up, but it should be converted to the currency you selected in 1.2 if this was not USD. *Total water withdrawal efficiency (column 2)* • This column will be auto-calculated. • The total withdrawal efficiency will be calculated using the revenue figure (column 1) and the volume of total withdrawals figure given in 9.2.2 (column 1, row 1). **Ensure you have entered data into these columns.** $$\frac{\text{Revenue}}{\text{Volume of total withdrawals}}$$

	Anticipated forward trend (column 4) • Indicate the anticipated future trend of this figure, if known. Note that future trends should be at least one year after the end of the reporting year provided in 1.4.
Explanation of terms	• **Revenue:** gross income arising from the operations of an organization over a period of time. • **Water withdrawal:** The sum of all water drawn into the boundaries of the organization from all sources for any use over the course of the reporting period. • **Water withdrawal efficiency:** A measure of economic value produced from water withdrawals. For CDP disclosure, this is calculated as revenue per total water withdrawal volume in the reporting period (informed by SDG indicator 6.4.1)
Additional information	'Revenue' in this calculation for water withdrawal efficiency refers to income arising in the course of an entity's ordinary activities (less discounts, allowances and returns) - *before* deducting costs for the goods/services sold and operating expenses to arrive at profit. This marks a departure from SDG 6.4.1 and the United Nations Conference on Trade and Development's guidance for corporate reporting against the SDG efficiency indicator, which asks for Net Value Added – or revenue *after* deducting costs. This difference is to align with the definition of revenue across CDP's questionnaires, based on the International Financial Reporting Standard.

Tags		
Authority Type	All requesters	
Environmental Issue (Theme)	Question level	W only
Questionnaire Sector	Question level	All (except FS)

(9.6) Do you calculate water intensity for your activities in the chemical sector?

Question details	
Question dependencies	Your response to 9.6 will determine whether 9.6.1 is presented. If your response to 9.6 is amended, data in 9.6.1 may be erased. In this case, be sure to re-enter data 9.6.1.
Change from last year	No change
Rationale	This metric encourages organizations with activities in the chemical sector to monitor water intensity data and improve efficiency. In addition to total water volumes, water intensity metrics provide a complementary indicator to help identify efficiencies and opportunities for the reduction in water withdrawals or consumption. Data users seek improved transparency around the calculation of such metrics to enable performance monitoring and high-level benchmarking. This question aligns with public policy goals related to water at all levels, such as the Sustainable Development Goal 6.4.1.
Response options	Select one of the following options: • Yes • No, but we intend to do so within the next two years • No, and we have no plans to do so in the next two years

Requested content	*General* • Only select a 'No' option if you do not currently calculate any water intensity data in your activities in the chemical sector.
Explanation of terms	• **Water intensity:** A metric providing the relationship between a volumetric aspect of water and a unit of production, financial metric or any other unit.

Tags		
Authority Type	All requesters	
Environmental Issue (Theme)	Question level	W only
Questionnaire Sector	Question level	CH

(9.6.1) For your top five products by production weight/volume, provide the following water intensity information associated with your activities in the chemical sector.

Question details	
Question dependencies	This question only appears if you select *'Yes'* to question 9.6.
Change from last year	No change
Rationale	This question provides data users with information on how organizations are monitoring the water intensity of their key products and the underlying factors that determine their trend for this metric. It is acknowledged that water intensities will naturally vary according to facility-specific factors like final product obtained, cooling technology or processes used. Specifying a type of metric also helps data users to understand common practice in the industry.
Response options	Please complete the following table. You are able to add rows by using the "Add Row" button at the bottom of the table.

1	2	3	4	5	6	7
Product type	**Product name**	**Water intensity value (m^3/denominator)**	**Numerator: water aspect**	**Denominator**	**Comparison with previous reporting year**	**Please explain**
Grouped option (single-select group; single-select option): **Bulk organic chemicals** • Adipic acid • Aromatics • Ethanol • Ethylene oxide & Ethylene glycol • Lower olefins (cracking)	Text field [maximum 500 characters]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Select from: • Freshwater withdrawals • Freshwater consumption • Total water withdrawals	Select from: • m^3 • Ton • Other, please specify	Select from: • Much lower • Lower • About the same • Higher • Much higher • This is our first year of	Text field [maximum 2,500 characters]

• Methanol • Polymers Bulk inorganic chemicals • Ammonia • Carbon black • Chlorine and Sodium hydroxide • Fertilizers • Hydrogen • Nitric acid • Other industrial gases • Oxygen • Soda ash • Titanium dioxide Other chemicals • Specialty inorganic chemicals • Specialty organic chemicals • Other, please specify			• Total water consumption • Other, please specify		measurement	

[Add Row]

Requested content	*General* • Organizations are expected to report intensity information for their top five products. If reporting 5 products is not possible, an explanation should be provided in column 7 (Please explain). • Note that your selection in 1.14 will determine the product type that appears in column 1. *Product type (column 1)* • Please add up to five rows to provide a type for your top 5 products. *Product name (column 2)* • Provide the product name. For the purpose of this question, 'product' may refer to categories of products that encompass several individual products, for example NPK fertilizers. In column 7 you may give a reason for the grouping, e.g. they are produced in integrated plants. *Water intensity value (m3/denominator) (column 3)* • Provide your water intensity value. You should use cubic meters (m^3) for the water aspect.

	Comparison with previous reporting year (column 6)
	• CDP does not define the threshold for considering a value as "much higher" rather than simply "higher" (or "much lower"/"lower"). CDP requests this information from many different organizations with significant variations in water intensity.
	• Please define your own threshold for what is "much higher" (and "much lower") and apply it consistently so that each year the reported data for this question is comparable and data users can track your water accounts more effectively. A company-specific explanation for these thresholds should be provided in column 7 (Please explain).
	• If the data was not previously reported, but was collected, you may choose to indicate a comparison with the previous year or select "This is our first year of measurement". In either case, use the "Please explain" column to provide details about the information reported.
	
	Please explain (column 7)
	• Provide any clarification needed for data users to understand your response.
	• Please explain:
	  ○ Your choice of numerator for this product;
	  ○ Your choice of denominator for this product; and
	  ○ The trend reported in column 6 and give a company-specific explanation of the thresholds used to provide the trend.
	• Indicate the anticipated future trends, if known (note that future trends should be at least one year after the end of the reporting year provided in 1.4).
	• If the intensity metric is restricted to a specific area/boundary, e.g. company-wide, value-chain, joint ventures, country/area, etc. please include this boundary and the explanation for it.
	• For your calculation of the intensity value, you may wish to include any weighting you use to arrive at a more precise intensity value for an aggregate of countries/areas, business units, substances, etc. Additionally, you may also explain how the metric is used within your organization, for example to set specific targets relating to water efficiency, to guide water strategy, to set remuneration incentives, etc.

Tags		
Authority Type	All requesters	
Environmental Issue (Theme)	Question level	W only
Questionnaire Sector	Question level	CH

(9.7) Do you calculate water intensity for your electricity generation activities?

Question details	
Question dependencies	This question appears only if "Electricity generation" is selected in response to 1.16. Your response to 9.7 will determine whether 9.7.1 is presented. If your response to 9.7 is amended, data in 9.7.1 may be erased. In this case, be sure to re-enter data for 9.7.
Change from last year	No change

Rationale	This metric encourages organizations with electricity generation activities to monitor water intensity data and improve efficiency. Data users seek improved transparency around the calculation of such metrics to enable performance monitoring and high-level benchmarking. In addition to total water volumes, water intensity metrics provide a complementary indicator to help identify efficiencies and opportunities in water withdrawals or consumption. This aligns with public policy goals related to water at all levels, including such as the Sustainable Development Goal 6.4.1.
Response options	Select one of the following options: • Yes • No, but we intend to do so within the next two years • No, and we have no plans to do so in the next two years

Requested content	*General* • Only select a "No" option if you do not currently calculate and collect any water intensity data in your electricity generation activities.
Explanation of terms	• **Water intensity:** A metric providing the relationship between a volumetric aspect of water and a unit of production, financial metric or any other unit.

Tags		
Authority Type	All requesters	
Environmental Issue (Theme)	Question level	W only
Questionnaire Sector	Question level	EU

(9.7.1) Provide the following intensity information associated with your electricity generation activities.

Question details	
Question dependencies	This question only appears if you select "Yes" to question 9.7
Change from last year	No change
Rationale	This question provides data users with information on how organizations are monitoring their water intensity and the underlying factors that determine their trend for this metric. CDP acknowledges that water intensities will vary according to power generation source and technologies used. Specifying a type of metric also helps data users to understand common practice in the industry.
Response options	Please complete the following table. You are able to add rows by using the "Add Row" button at the bottom of the table.

1	2	3	4	5
Water intensity value (m^3/denominator)	Numerator: water aspect	Denominator	Comparison with previous reporting year	Please explain

Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Select from: • Freshwater withdrawals • Freshwater consumption • Total water withdrawals • Total water consumption • Other, please specify	Select from: • MWh • Other, please specify	Select from: • Much lower • Lower • About the same • Higher • Much higher • This is our first year of measurement	Text field [maximum 2,500 characters]

[Add Row]

Requested content	*General* • Provide details of your water intensity metrics. If you have several metrics for each of the power generation sources or for various products you may add rows for each of them and indicate in column 5 which source/product the metric applies to. *Water intensity value* (m^3/denominator) *(column 1)* • Provide your water intensity value. You should use cubic meters (m^3) for the water aspect. *Comparison with previous reporting year (column 4)* • CDP does not define the threshold for considering a value as "much higher" rather than simply "higher" (or "much lower"/'lower"). CDP requests this information from many different organizations with significant variations in water intensity. • Please define your own threshold for what is "much higher" (and "much lower") and apply it consistently so that each year the reported data for this question is comparable and data users can track your water accounts more effectively. A company-specific explanation for these thresholds should be provided in column 5 (Please explain). • If the data was not previously reported, but was collected, you may choose to indicate a comparison with the previous year or select "This is our first year of measurement". In either case, use the "Please explain" column to provide details about the information reported. *Please explain (column 5)* • Provide any clarification needed for data users to understand your response including indication of any factors affecting your water intensity and the trend you reported, for example arising from local context, variations in production, river basin water management, etc. • Please explain: o Your choice of numerator for this product. If you excluded any water source (e.g. rainwater, water) include this consideration and explain your rationale for doing so; o Your choice of denominator for this product; for example, which production figures you are referring to, e.g. nameplate capacity, gross production, net production, etc; o The trend reported in column 4 and give a company-specific explanation of the thresholds used to provide the trend; and.

	○ If the information provided is based on collected data, is calculated using models or other secondary information, or is otherwise estimated, and provide details of the methodology used. • Indicate the anticipated future trends, if known (note that future trends should be at least one year after the end of the reporting year provided in1.4). • If the intensity metric is restricted to a specific area/boundary, e.g. company-wide, power generation source, value-chain, joint ventures, country/area, etc. please include this boundary and the explanation for it. • Explain how the metric is used within your organization, for example to set specific targets relating to water efficiency, to guide water strategy, to set remuneration incentives etc. • Additionally, you may also wish to include any weighting you use in your calculation of the intensity value to arrive at a more precise intensity value for an aggregate of countries/areas, business units, products, etc. For example, this may be because of large variations in intensity between different areas.

Tags		
Authority Type	All requesters	
Environmental Issue (Theme)	Question level	W only
Questionnaire Sector	Question level	EU

(9.8) Provide water intensity information for each of the agricultural commodities significant to your organization that you produce.

Question details	
Question dependencies	This question only appears if you select “Produced” or “Produced and sourced” in column “Produced and/or sourced” and "Yes" in response to the column "Is this commodity considered significant to your business in terms of revenue?" for any row of 1.22 or 1.23
Change from last year	No change
Rationale	The focus of this question is to ensure that organizations are monitoring the water intensity of their key produced commodities and that they are aware of the underlying factors that determine trends in product water intensity. It is acknowledged that water intensities will naturally vary according to local context factors like climate, soil, agricultural practices, crop varieties, or water management factors. Additionally, it may clarify how this metric is calculated including what water aspects were accounted for, how such factors may affect the metrics, or what company boundaries were used. Specifying a type of metric allows data users to understand common practice in the industry.
Response options	Please complete the following table.

0	1	2	3	4	5	6
Agricultural commodity	**Water intensity information for this produced commodity is collected/calculated**	**Water intensity value (m^3/denominator)**	**Numerator: water aspect**	**Denominator**	**Comparison with previous reporting year**	**Please explain**
Fixed rows based on selections of commodities in 1.22 and 1.23	Select from: • Yes • No, not currently but we intend to collect/calculate this data within the next two yearsNo, not currently and we have no plans to collect/calculate this data within the next two years	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Select from: • Freshwater withdrawals • Freshwater consumption • Total water withdrawals • Total water consumption • Other, please specify	Select from: • Dozens • Kilograms • Liters • Metric tons • Other, please specify	Select from: • Much lower • Lower • About the same • Higher • Much higher • This is our first year of measurement	Text field [maximum 2,500 characters]

[Fixed Row]

Requested content	*General* • The rows presented in this table depend on your response to 1.22 and 1.23. Respond to all rows individually. • Columns 2 to 5 are only presented if "Yes" is selected in column 1. • Provide details of the water intensity for the agricultural commodities that you produce. This should be an organization-wide average value for each of the products. For a single commodity, an organization may, however, have reasons to use different metrics across their operations. Provide the most relevant metric for a product and a justification of your choice in column 6 "Please explain". *Agricultural commodity (column 0)* • Note that only the ***produced*** agricultural commodities that you indicated are significant in terms of revenue in 1.22 and 1.23 will appear in the list.

	Water intensity value (m3/denominator) (column 2) • Provide your water intensity value. You should use cubic meters (m3) for the water aspect. • Note that this question requests a figure specific to your organization and the produced commodity in column 0 (Agricultural commodity). This may be calculated by your organization or by a third party. Do not report generic industry values. *Comparison with previous reporting year (column 5)* • CDP does not define the threshold for considering a value as "much higher" rather than simply "higher" (or "much lower"/"lower"). CDP requests this information from many different organizations with significant variations in water use. • Define your own threshold for what is "much higher" (and "much lower") and apply it consistently so that each year the reported data for this question is comparable and data users can track your water accounts more effectively. You should provide an explanation for these thresholds that is specific to your organization in column 6 "Please explain". • If the data was not previously reported, but was collected, you may choose to indicate a comparison with the previous year or select "This is our first year of measurement". In either case, use the "Please explain" column to provide details about the information reported. *Please explain (column 6)* • Provide details about the tools or methods used to collect/calculate water intensity. • If you used the "Other commodity" row to report a different commodity in 1.23, specify the name of the commodity produced by your organization. • Provide any clarification needed for data users to understand your response: • Please explain: o Your choice of numerator for this product. If you excluded any water source (e.g. rainwater) include this consideration and explain your rationale for doing so; o Your choice of denominator for this product; and o The trend reported in column 5 and give an organization -specific explanation of the thresholds used to provide the trend. • Indicate the anticipated future trends, if known (note that future trends should be at least one year after the end of reporting year provided in 1.4). • Explain how the metric is used within your organization, e.g. to set specific targets relating to water efficiency, to guide water strategy, to set remuneration incentives etc. • Additionally, you may include any weighting you use in your calculation of the intensity value to arrive at a more precise intensity value for an aggregate of countries/areas, business units, products, etc. For example, this could be because of large variations in intensity between different areas.
Explanation of terms	• Water intensity: A metric providing the relationship between a volumetric aspect of water and a unit of production, financial metric or any other unit.
Example response	…

0	1	2	3	4	5	6
Agricultural commodity	Water intensity information for this produced commodity is collected/calculated	Water intensity value (m^3/denominator)	Numerator: water aspect	Denominator	Comparison with previous reporting year	Please explain
Maize/corn	*Yes*	*1706*	*Freshwater consumed*	*Metric tons*	*About the same*	*The value is the average evapotranspiration from our maize fields, weighted according to the production volume in our farms. This reporting year was a drier-than-average year. However, we reduced the cultivated area and maintained irrigation volumes to an average of 2,100 m^3/ha. This made that the average water intensity value was only 7% lower. We assume decreases/increases in water intensity values of 15% to be moderate. The total freshwater consumed value includes the consideration of rain and irrigation water use. Rainwater use data is based on local precipitation and soil data. We collect these data to optimize irrigation, internally benchmark our facilities and set priorities for irrigation management investments.*
Sugar	*Yes*	*146*	*Freshwater consumed*	*Metric tons*	*Higher*	*The value is the average evapotranspiration for our rainfed and irrigated sugarcane, weighed according to the production volume in our farms. Average rainfed water intensity is 185 m^3/t. Average irrigated water intensity is 146 m^3/t. This reporting year was a drier-than-average year, which lead us to reduce irrigated area. Hence our average water intensity was a 34% higher than the previous year. We assume decreases/increases in water intensity values of 15% to be moderate. Irrigation amounted to an average of 450 m^3/ha in comparison to 700 m^3/ha in the previous year. The total freshwater consumed value includes the consideration of rain and irrigation water use. Water use in the sugar mill is not included in this figure. We collect these data to optimize irrigation, internally benchmark our facilities and set priorities for irrigation management investments. It also helps us to set tighter targets to reduce our water demand in water stressed areas.*
Other, please specify: Beans	*Yes*	*1323*	*Freshwater consumed*	*Metric tons*	About the same	*The value is the average evapotranspiration, weighted according to the production volume in our farms. The values range from 1,670 to 1,025 m^3/t. The ranges depend on local soil and climate conditions. In our bean production, we use supplementary irrigation in drier years. This reporting year was a drier-than-average year in hydrological terms. This value excludes water use in the processing facilities,*

						since it is less than 1% of the total intensity figure. We use this data to internally benchmark our facilities and optimize irrigation.

Tags		
Authority Type	All requesters	
Environmental Issue (Theme)	Question level	W only
Questionnaire Sector	Question level	FB, AC

(9.9) Provide water intensity information for each of the agricultural commodities significant to your organization that you source.

Question details	
Question dependencies	This question only appears if you select “Sourced” or “Produced and sourced” in column “Produced and/or sourced” and "Yes" in response to the column "Is this commodity considered significant to your business in terms of revenue?" for any row of 1.22 or 1.23
Change from last year	No change
Rationale	The focus of this question is to ensure that organizations are monitoring the water intensity of their key sourced commodities and that they are aware of the underlying factors that determine their trend for this metric. It is acknowledged that water intensities will naturally vary according to local context factors like climate, soil, agricultural practices, crop varieties or water management factors. Additionally, it may clarify how this metric is calculated including what water aspects were accounted for, how such factors may affect the metrics, or what organization boundaries were used. Specifying a type of metric allows data users to understand common practice in the industry.
Response options	Please complete the following table.

0	1	2	3	4	5	6
Agricultural commodities	**Water intensity information for this sourced commodity is collected/calculated**	**Water intensity value (m^3/denominator)**	**Numerator: Water aspect**	**Denominator**	**Comparison with previous reporting year**	**Please explain**
Fixed rows based on selections of commodities in 1.22 and 1.23	Select from: • Yes • No, not currently but we intend to collect/calculate this data within the next two yearsNo, not currently and we have no plans to collect/calculate this data within the next two years	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Select from: • Freshwater withdrawals • Freshwater consumption • Total water withdrawals • Total water consumption • Other, please specify	Select from: • Dozens • Kilograms • Liters • Metric tons • Other, please specify	Select from: • Much lower • Lower • About the same • Higher • Much higher • This is our first year of measurement	Text field [maximum 2,500 characters]

[Fixed Row]

Requested content	*General* • The rows presented in this table depend on your response to 1.22 and 1.23. Respond to all rows individually. • Columns 2 to 5 are only presented if "Yes" is selected in column 1. • Provide details of the water intensity from the agricultural commodities that you source. This should be an organization-wide average value. For a single commodity, an organization may, however, have reasons to use different metrics. Provide the most relevant metric for a sourced commodity and a justification of your choice in column 6 "Please explain". *Agricultural commodity (column 0)* • Note that only the ***sourced*** agricultural commodities that you indicated are significant in terms of revenue in 1.22 and 1.23 will appear in the list. *Water intensity value (m3/denominator) (column 2)* • Provide your water intensity value. You should use cubic meters (m3) for the water aspect. • Note that this question requests a calculated figure specific to your organization and the sourced commodity in column 0 "Agricultural commodity". This may be calculated by your organization or by a third party. Do not report generic industry values. *Comparison with previous reporting year (column 5)* • CDP does not define the threshold for considering a value as "much higher" rather than simply "higher" (or "much lower"/"lower"). CDP requests this information from many different organizations with significant variations in water use.

	• Define your own threshold for what is “much higher” (and “much lower”) and apply it consistently so that each year the reported data for this question is comparable and data users can track your water accounts more effectively. You should provide an explanation for these thresholds that is specific to your organization in column 6 “Please explain”.
	• If the data was not previously reported, but was collected, you may choose to indicate a comparison with the previous year or select "This is our first year of measurement". In either case, use the “Please explain” column to provide details about the information reported.
	
	Please explain (column 6)
	• Provide details about the tools or methods used to collect/calculate water intensity.
	• If you used the “Other commodity” row to report a different commodity in 1.23, specify the name of the commodity sourced by your organization.
	• Provide any clarification needed for data users to understand your response, including its scope:
	• Please explain:
	  o Your choice of numerator for this product If you excluded any water source (e.g. rainwater) include this consideration and explain your rationale for doing so;
	  o Your choice of denominator for this commodity; and
	  o The trend reported in column 5 and give an organization -specific explanation of the thresholds used to provide the trend.
	• Indicate the anticipated future trends, if known (note that future trends should be at least one year after the end of the reporting year provided in 1.4).
	• Explain how the metric is used within your organization, e.g. to set specific targets relating to water efficiency, to guide water strategy, to set remuneration incentives etc.
	• Additionally, you may also wish to include any weighting you use in your calculation of the intensity value to arrive at a more precise intensity value for an aggregate of countries/areas, business units, products, etc. This may be because of large variations in intensity between different areas.

Explanation of terms	• Water intensity: A metric providing the relationship between a volumetric aspect of water and a unit of production, financial metric or any other unit.
Example response	…

0	1	2	3	4	5	6
Agricultural commodities	Water intensity information for this sourced commodity is collected/calculated	Water intensity value (m^3/denominator)	Numerator: Water aspect	Denominator	Comparison with previous reporting year	Please explain
• *Maize/corn*	*Yes*	*1810*	*Total water consumption*	*Metric tons*	*About the same*	*The value is the average maize evapotranspiration for a normal hydrological year in the areas where we have suppliers, weighted according to the sourced tons. Hence this value does not vary from year to year until we develop further engagement with our suppliers. The data was obtained from data of the regional research institutes. The total freshwater consumed value includes the consideration of rain and irrigation water use. This data considers irrigation in the area to average 500 m^3/ha. We collect these data to internally benchmark our facilities against local average and set priorities for irrigation management investments.*
• *Sugar*	*Yes*	*160*	*Total water consumption*	*Metric tons*	*About the same*	*The value is the average sugarcane evapotranspiration for a normal hydrological year in the areas where we have suppliers, weighted according to the sourced tons from each of the regions. Hence this value does not vary much from year to year until we develop further engagement with our suppliers The data was obtained from the regional research institutes. The total freshwater consumed value includes the consideration of rainwater since irrigation is not common in local farms. Water use in the sugar mill is not included in this figure. We collect these data to internally benchmark our facilities against local average and set priorities for irrigation management investments.*
• *Palm oil*	*Yes*	*727*	*Total water consumption*	*Metric tons*	*About the same*	*We have made a preliminary assessment of water risk in our supply chain and used the water intensity values to identify hotspots of high water consumption in areas with lower availability, interannual variability and/or land use issues. We have carried out a supplier assessment and 65% of the product comes*

						from west and central Kalimantan. While 24% comes from Cauca valley in Colombia. The value provided in column 2 is the regional average water consumption for oil palm production in west Kalimantan, Indonesia. The water consumption in oil palm in the Cauca valley is 623 m^3/t on average. Hence this value does not vary significantly from year to year until we develop further engagement with our suppliers. Additionally, as part of our engagement with the suppliers to address other ESG issues like deforestation we are focusing engagement with suppliers sourcing from Indonesia. In future years we will work further to refine the assessment of water intensity and validate it with more local information. This evaluation focuses on the water consumption in the crop, not considering water use or pollution in the processing of the fruits.

Tags		
Authority Type	All requesters	
Environmental Issue (Theme)	Question level	W only
Questionnaire Sector	Question level	FB, AC

(9.10) Do you calculate water intensity information for your metals and mining activities?

Question details	
Question dependencies	Your response to 9.10 will determine whether 9.10.1 is presented. If your response to 9.10 is amended, data in 9.10.1 may be erased. In this case, be sure to re-enter data for 9.10.1.
Change from last year	No change
Rationale	This metric encourages organizations with activities in the metals & mining and coal sectors to monitor water intensity data and improve efficiency. Data users seek improved transparency around the calculation of such metrics to enable performance monitoring and high-level benchmarking. In addition to total water volumes, water intensity metrics provide a complementary indicator to help identify efficiencies and opportunities for the reduction of water withdrawals and consumption. This aligns with public policy goals related to water at all levels, such as the Sustainable Development Goal 6.4.1.
Response options	Select one of the following options: • Yes • No, but we intend to do so within the next two years • No, and we have no plans to do so in the next two years

Requested content	*General* • Only select a "No" option if you do not currently calculate and collect any water intensity data in your metals & mining and/or coal sector activities.
Explanation of terms	• **Water intensity:** A metric providing the relationship between a volumetric aspect of water and a unit of production, financial metric or any other unit.

Tags		
Authority Type	All requesters	
Environmental Issue (Theme)	Question level	W only
Questionnaire Sector	Question level	MM, CO

(9.10.1) For your top 5 products by revenue, provide the following intensity information associated with your metals and mining activities.

Question details	
Question dependencies	This question only appears if you select "Yes" to question 9.10.
Change from last year	No change
Rationale	Various methods exist for calculating water intensity in the metals & mining and coal sectors, and it is acknowledged that water intensities will naturally vary according to local context factors like geology, landscape, hydrology, the mining methods used, or ore grades. Specifying a type of metric allows data users to understand common practice in the industry. This question provides them with information on how organizations determine a water intensity metric and are aware of the underlying factors that affects their trend. • Note that the question does not ask for an organization to provide water intensity data. CDP is taking a staged approach to this disclosure.
Response options	Please complete the following table. You are able to add rows by using the "Add Row" button at the bottom of the table.

1	2	3	4	5
Product name	**Numerator: water aspect**	**Denominator**	**Comparison with previous reporting year**	**Please explain**
Text field [maximum 100 characters]	Select from: • Freshwater withdrawals • Freshwater consumption • Total water withdrawals • Total water consumption • Freshwater use • Total water use • Other, please specify	Select from: • Ton of material moved • Ton of ore mined • Ton of ore processed • Ton of final product • Ounce of final product • Thousand carats of final product • Other, please specify	Select from: • Much lower • Lower • About the same • Higher • Much higher • This is our first year of measurement	Text field [maximum 2,000 characters]

[Add Row]

Requested content	*General*
	• Provide details of your water intensity metric(s) for up to 5 products. The question does not ask for water intensity data. If reporting 5 products is not possible, an explanation should be provided in column 5 (Please explain).
	
	Product name (column 1)
	• Please add up to five rows to provide up to 5 products in terms of revenue for which you calculate a water intensity metric.
	• The description provided should allow data users to identify the product it refers to, e.g., gold or platinum group metals.
	
	Comparison with previous reporting year (column 4)
	• CDP does not define the threshold for considering a value as 'much higher' rather than simply 'higher' (or 'much lower'/'lower'). CDP requests this information from many different industries with huge variations in water use, and it would therefore be difficult to provide a universal threshold that is meaningful (as proportions will equate to different absolute values and impacts).
	• CDP recommends that you define your own threshold for what is 'much higher' (and 'much lower') and apply it consistently so that each year the reported data for this question is comparable and data users can track your water accounts more effectively. A company-specific explanation for these thresholds should be provided in column 5 (Please explain).
	• If the data was not previously reported, but was collected, you may choose to indicate a comparison with the previous year or select "This is our first year of measurement". In either case, use the "Please explain" column to provide details about the information reported.
	
	Please explain (column 5)
	• Provide any clarification needed for data users to understand your response including indication of any factors affecting your water intensity and the trend you reported, for example arising from local context or geological factors, like ore grade variations.
	• Please explain:
	  o Your choice of numerator for this product. If you excluded any water source (e.g. rainwater) include this consideration and explain your rationale for doing so;
	  o Your choice of denominator for this product;
	  o The trend reported in column 4 and give a company-specific explanation of the thresholds used to provide the trend.
	• Indicate the anticipated future trends, if known (note that future trends should be at least one year after the end of the reporting year provided in 1.4).
	• If the intensity metric is restricted to a specific area/boundary, e.g. company-wide, value chain, joint ventures, country/area, etc. please include this boundary and the explanation for it.
	• Explain how the metric is used within your organization, for example to set specific targets relating to water efficiency, to guide water strategy, to set remuneration incentives etc.

	• Additionally, you may also wish to include any weighting you use in your calculation of the intensity value to arrive at a more precise intensity value for an aggregate of countries/areas, business units, products, etc. This may be because of large variations in intensity between different areas. • If you wish to provide a specific intensity figure you may do so here.
Explanation of terms	• **Revenue:** gross income arising from the operations of an organization over a period of time. • **Tasks:** Tasks are operational activities that use water, i.e. dust suppression, underground mining, ore processing, CHPP (coal handling and processing plant), or Tailings Storage Facility (TSF). • **Water use** (metals & mining and coal sectors only): The term 'water use' in mining operations is equivalent to the term 'total water to tasks', the sum of worked and raw water to tasks, used in the Water Accounting Framework from the Mineral Council of Australia.

Tags		
Authority Type	All requesters	
Environmental Issue (Theme)	Question level	W only
Questionnaire Sector	Question level	MM, CO

(9.11) Do you calculate water intensity for your activities associated with the oil & gas sector?

Question details	
Question dependencies	Your response to 9.11 will determine whether 9.11.1is presented. If your response to 9.11 is amended, data in 9.11.1 may be erased. In this case, be sure to re-enter data for 9.11.1.
Change from last year	No change
Rationale	This metric encourages organizations to monitor water intensity data and improve efficiency. In addition to total water volumes, water intensity metrics provide a complementary indicator to help identify efficiencies and reduction opportunities in water withdrawals or consumption. Data users also seek improved transparency around the calculation of such metrics to enable performance monitoring and high-level benchmarking. This aligns with public policy goals at all levels, including Sustainable Development Goal 6.4.1.
Response options	Select one of the following options: • Yes • No, but we intend to do so within the next two years • No, and we have no plans to do so in the next two years

Requested content	*General* • Only select a "No" option if you do not currently calculate and collect any water intensity data in your oil & gas activities.
Explanation of terms	• **Water intensity:** A metric providing the relationship between a volumetric aspect of water and a unit of production, financial metric or any other unit.

Tags	
Authority Type	All requesters

Environmental Issue (Theme)	Question level	W only
Questionnaire Sector	Question level	OG

(9.11.1) Provide water intensity information associated with your activities in the oil & gas sector.

Question details	
Question dependencies	This question only appears if you select "Yes" to question 9.11.
Change from last year	No change
Rationale	The focus of this question is to determine which metric organizations are using to monitor their water intensity, and that they are aware of the underlying factors that determine their trend in this metric. Specifying a type of metric also allows data users to understand common practice in the industry. Various methods exist for calculating water intensity for the oil & gas sector. It is acknowledged that water intensities will naturally vary according to local context factors like geology, hydrology, or technology used.
Response options	Please complete the following table. You are able to add rows by using the "Add Row" button at the bottom of the table.

1	2	3	4	5	6
Business division	**Water intensity value (m^3/denominator)**	**Numerator: water aspect**	**Denominator**	**Comparison with previous reporting year**	**Please explain**
Select all that apply: • Upstream • Midstream • Downstream • Chemicals • Other, please specify	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Select from: • Freshwater withdrawals • Total water withdrawals • Freshwater consumption • Total water consumption • Other, please specify	Select from: • Barrel of oil equivalent • Barrel of crude oil throughput • Barrel of petrochemical product • Other, please specify	Select from: • Much lower • Lower • About the same • Higher • Much higher • This is our first year of measurement	Text field [maximum 2,500 characters]

[Add Row]

Requested content	*General* • Provide details of your water intensity metrics. If you have several metrics for each of the business divisions or for various products you may add rows for each of them. *Water intensity value (m^3/denominator) (column 2)* • Provide your water intensity value. You should use cubic meters (m^3) for the water aspect.

	Comparison with previous reporting year (column 5)
	• CDP does not define the threshold for considering a value as 'much higher' rather than simply 'higher' (or 'much lower'/'lower'). CDP requests this information from many different industries with huge variations in water use, and it would therefore be difficult to provide a universal threshold that is meaningful (as proportions will equate to different absolute values and impacts).
	• CDP recommends that you define your own threshold for what is 'much higher' (and 'much lower') and apply it consistently so that each year the reported data for this question is comparable and data users can track your water accounts more effectively. A company-specific explanation for these thresholds should be provided in column 6 (Please explain).
	• If the data was not previously reported, but was collected, you may choose to indicate a comparison with the previous year or select "This is our first year of measurement". In either case, use the "Please explain" column to provide details about the information reported.
	
	Please explain (column 6)
	• Provide any clarification needed for data users to understand your response including indication of any factors affecting your water intensity and the trend you reported, for example arising from local context or geological factors.
	• Please explain:
	  ○ Your choice of numerator for this product;
	  ○ Your choice of denominator for this product; and
	  ○ The trend reported in column 5 and give a company-specific explanation of the thresholds used to provide the trend. Indicate the anticipated future trends, if known (note that future trends should be at least one year after the end of the reporting year provided in 1.4).
	• If the intensity metric is restricted to a specific area/boundary, e.g. company-wide, value-chain, joint ventures, country/area, etc. please include this boundary and the explanation for it.
	• Explain how the metric is used within your organization, for example to set specific targets relating to water efficiency, to guide water strategy, to set remuneration incentives etc.
	• Additionally, you may also wish to include any weighting you use in your calculation of the intensity value to arrive at a more precise intensity value for an aggregate of countries/areas, business units, products, etc. This may be because of large variations in intensity between different areas, for example.

Tags		
Authority Type	All requesters	
Environmental Issue (Theme)	Question level	W only
Questionnaire Sector	Question level	OG

(9.12) Provide any available water intensity values for your organization's products or services.

Question details	
Change from last year	No change

Rationale	Methodologies for calculating and reporting water intensity are currently becoming more standardized, particularly with the development of ISO 14046. CDP supply chain members are increasingly interested in the water use of their purchased products (goods or services). In particular, they are interested in the water intensity of the goods and services they purchase that are produced in facilities exposed to water risk (where that risk is related to access to water or physical scarcity).
Response options	Please complete the following table. You are able to add rows to this table using the "Add Row" button at the bottom of the table.

1	2	3	4	5
Product name	**Water intensity value**	**Numerator: Water aspect**	**Denominator**	**Comment**
Text field [maximum 500 characters]	Numerical field [up to 999,999,999,999 using a maximum of four decimal places]	Select from: • Water withdrawn • Water consumed • Other, please specify	Text field [maximum 100 characters]	Text field [maximum 1,000 characters]

[Add row]

Requested content	*General* • This question refers to water intensity figures for goods and services produced by your company. You do not have to provide water intensity figures for all your products, but figures for goods or services that you provide to requesting CDP supply chain members should be included here if possible. • You may wish to prioritize those located in water stressed regions, or those representing the largest proportion of spend. • If you reported sector-specific water intensity information in section 9.5, you may report the same figures here. *Product name (column 1)* • A brief description of the product should be provided e.g. "soft drink", and the product data disclosed should include (though not be limited to) the products of most interest to requesting CDP supply chain members. *Water intensity value (column 2)* • Provide your water intensity value. You must use m^3 for the water aspect. For example, water intensity = volume of water consumption in m^3 / annual revenue in $. • Please state this in values of up to 4 decimal places. *Numerator: Water aspect (column 3)* • If you select "Other, please specify", provide a label for the water aspect. *Denominator (column 4)* • You should provide a label for the denominator used in your calculation of the water intensity value in column 2.

	• Denominators vary by organization. For example, mining companies may use "tonne of ore mined", whereas for chemicals producers "m^3 produced" may be more appropriate.
	
	Comment (column 5) (optional)
	• Use this field to provide the units of your Numerator: Water aspect given in column 3.
	• You can also give contextual information to support your water intensity calculation. This may include explanations of:
	  ○ Organizational boundaries e.g. whether it is a company-wide value or an alternative scope. Include your approach to this calculation and its rationale and exclusions; such as how the data is collected/calculated, if there is any weighing in the calculation of the average, etc.
	  ○ Relevant exclusions e.g. any exclusions to your selection in column 3 (Numerator: Water aspect), e.g. consideration only of freshwater use, exclusion of rainwater use, and rationale for this.
	• You can also provide a rationale for your choice of denominator (column 4) in this column, as well as further describing the product you refer to in column 1.
	• Requesting members may find it useful to understand how this data is used within your organization e.g. in setting water efficiency targets, guiding water strategy, or setting remuneration incentives.

Explanation of terms	• **Water consumption**: The amount of water drawn into the boundaries of the organization (or facility) and not discharged back to the water environment or a third party over the course of the reporting period. • **Water intensity**: A metric providing the relationship between a volumetric aspect of water and a unit of production, financial metric or any other unit. • **Water withdrawal:** The sum of all water drawn into the boundaries of the organization (or facility) from all sources for any use over the course of the reporting period.
Additional information	See CDP's Technical Note on Water Accounting Definitions for additional information about the terms used in this question.

Tags		
Authority Type	Supply chain	
Environmental Issue (Theme)	Question level	W only
Questionnaire Sector	Question level	All (except FS)

Hazardous substances

(9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?

Question details

Question dependencies	Your response to 9.13 prompts subsequent questions. If your response to 9.13 is amended, data in those dependent questions may be erased. In this case, be sure to re-enter data for all relevant questions.
Change from last year	No change
Rationale	Tracing and eliminating the use of hazardous substances in all sectors is pivotal in safeguarding the quality of water bodies and by extension the effects on humans and ecosystems. Keeping track of the hazardous substances present in their products allows companies to work systematically to phase out these substances.
Ambition	Companies track their use of hazardous substances and transition away from sourcing/using hazardous substances in their products.
Response options	Please complete the following table:

1	2
Products contain hazardous substances	**Comment**
Select from: • Yes • No • Unknown	Text field [1,000 characters]

[Fixed row]

Requested content	*General* • If you select 'Yes', you will be presented with a question on details about hazardous substances in your products. *Comment (column 2) (optional)* • You may use this column to provide information that will help CDP data users to understand your selection. For example, you may wish to explain: o If you selected 'No', how you know that your products do not contain hazardous substances. o If you selected 'Unknown', any future plans to assess this.
Explanation of terms	• **Hazardous substances**: Compounds exhibiting intrinsically negative properties such as being persistent, bioaccumulative and toxic (PBT), very persistent and very bioaccumulative (vPvB), carcinogenic, mutagenic and toxic for reproduction (CMR), or endocrine disruptors (ED) (ZDHC, 2022).

Tags		
Authority Type	All requesters	
Environmental Issue (Theme)	Question level	W only
Questionnaire Sector	Question level	All (except FS)

(9.13.1) What percentage of your company's revenue is associated with products containing substances classified as hazardous by a regulatory authority?

Question details	
Question dependencies	This question only appears if "Yes" is selected in 9.13.
Change from last year	No change
Rationale	This question assesses whether your company monitors hazardous substances in your products, with the aim to improve the protection of human health and the environment from the risks posed by hazardous substances.
Ambition	Companies track their use of hazardous substances and transition away from sourcing/using hazardous substances in their products.
Response options	Please complete the following table. You are able to add rows by using the "Add Row" button at the bottom of the table.

1	2	3
Regulatory classification of hazardous substances	**% of revenue associated with products containing substances in this list**	**Please explain**
Select from: • Annex XVII of EU REACH Regulation • Candidate List of Substances of Very High Concern for Authorisation above 0.1% by weight (EU Regulation) • EU Persistent Organic Pollutants (POPs) Regulation • Annex XIV of UK REACH Regulation • Candidate List of Substances of Very High Concern (UK Regulation) • Federal Water Pollution Control Act / Clean Water Act (United States Regulation) • Water Pollution Prevention Act (Japan Regulation) • Guidelines for Controlling the Use of Key Chemical Substances in Consumer Products (China Regulation) • Brazilian Regulatory Standards • Official Mexican Standards (NOMs) / National Inventory of Chemical Substances • List of substances (Canadian Environmental Protection Act) • Other, please specify	Select from: • Don't know • Less than 10% • 10-20 • 21-40 • 41-60 • 61-80 • More than 80%	Text field [maximum 1,500 characters]

[Add row]

Requested content	*General* • This question refers to the whole company's product portfolio and it is not restricted to the products that could potentially contain restricted substances or substances of very high concern (SVHC). • If there are several regulations relevant to your business, you may add rows for each of these regulations. • Note that some substances are included in multiple lists within a jurisdiction. *Regulatory classification of hazardous substances (column 1)* • Select the regulation in which your substances are included.

	• If your substances are classified as hazardous in several regulations, select the regulation that corresponds to the location of your operations and for which you are able to provide a % of revenue associated with products containing substances in this regulation. • If your products contain substances which are classified as hazardous as part of a regulation that includes several lists, use the 'Please explain' column to specify which list. *% of revenue associated with products containing substances in this list (column 2)* • Select the percentage that best applies to your organization for each of the Regulations you selected in column 1. • Note that revenue relates to the products sold by the company. *Please explain (column 3)* • You may use this column to specify Regulatory lists not included in column 1. • Briefly explain why your products contain hazardous substances, including any company-specific context. • Indicate if there are opportunities to reduce the % of your revenue associated with hazardous substances, for example, if there are less harmful substances which could be substituted for the hazardous substances in your products.
Explanation of terms	• Revenue: gross income arising from the operations of an organization over a period of time.

Tags		
Authority Type	All requesters	
Environmental Issue (Theme)	Question level	W only
Questionnaire Sector	Question level	All (except FS)

(9.14) Do you classify any of your current products and/or services as low water impact?

Question details	
Change from last year	No change
Rationale	Reducing the water impact of products, in the production or use phase of the value chain, will hasten the transition to a water-secure future. This question informs investors and other data users on the action that companies are taking towards this. There is no common definition of what constitutes a low water impact product and/or service, so companies are asked to explain the criteria and threshold used for classifying products and/or services as low water impact.
Response options	Please complete the following table: (*column/row appearance is dependent on selections in this or other questions)

1	2	3	4
Products and/or services classified as low water impact	**Definition used to classify low water impact***	**Primary reason for not classifying any of your current products and/or services as low water impact***	**Please explain**
Select from: • Yes • No, but we plan to address this within the next two years • No, and we do not plan to address this within the next two years	Text field [maximum 5,000 characters]	Select from: • Important but not an immediate business priority • Judged to be unimportant, explanation provided • Lack of internal resources • No instruction from management • Other, please specify	Text field [maximum 1,000 characters]

[Fixed row]

Requested content	*Definition used to classify low water impact (column 2)* • State the criteria and thresholds used to classify your products/services as low water impact. • State which part of your company's value chain (e.g., product use or production) the criteria apply to, which water aspects are considered (e.g., quality, quantity, or intensity), and which international standards are considered. *Primary reason for not classifying any of your current products and/or services as low water impact (column 3)* • Only presented if a 'No' option is selected in column 1. • If you select "Other, please specify", provide a label for your primary reason. *Please explain (column 4)* • Provide an explanation for your responses in previous columns.

	• You may provide further information to help data users understand your approach to classifying products and/or services.
Explanation of terms	• **Low water impact products and services:** This refers to products/services that could be considered as having a lower detrimental impact on water resources, water quality and ecosystems than the market norm or than the company's previous products/services.

Tags		
Authority Type	All requesters	
Environmental Issue (Theme)	Question level	W only
Questionnaire Sector	Question level	All (except FS)

Water-related targets: water quantity, water quality, WASH, Other

Section overview

Section Overview	This section collects information on your organization's water-related quantitative targets to demonstrate your commitment to progressing water stewardship and security, and to improving water management. In particular, setting and progressing targets to reduce water withdrawals, reduce water pollution, and improve access to water, sanitation, and hygiene (WASH) services is important for the transition to a water secure future.
Sector specific content	Additional response options presented in 9.15.2 for the Food, Beverage & Tobacco and Agricultural Commodities sectors.

(9.15) Do you have any water-related targets?

Question details	
Question dependencies	Your response to 9.15 will prompt which subsequent questions in this section are presented. If your response to 9.15 is amended, data in those dependent questions may be erased. In this case, be sure to re-enter data for all relevant questions. The guidance for each question indicates if it is a dependent question. • If you select "Yes", you will be presented with 9.15.1 and 9.15.2. • If you select any "No" response, you will be presented with 9.15.3.
Change from last year	No change
Rationale	Target setting plays a vital role in water management and assists the successful execution of corporate strategies. Setting and making progress against targets helps decouple growth from dependence on water. CDP data users wish to know about your organization's tracked, timebound, quantitative targets for achieving its water policy and commitments, improving water management, and responding to current and future water risks.
Ambition	Companies have timebound, tracked, quantitative water-related targets for critical aspects of their business operations, including water pollution, water withdrawals, and access to WASH services.

Response options	Select from: • Yes • No, but we plan to within the next two years • No, and we do not plan to within the next two years

Requested content	*General* • Consider the range of water-related targets set within your organization and the processes you have in place to ensure that they are meaningful and that their progress and impact is monitored. • Targets should have specific, measurable, quantitative outcomes. They may be related to your organization's direct operations or other parts of its value chain.
Explanation of terms	• **Target:** A specific measurable output to be achieved within a specific timeline. Targets often act as steps towards a wider and long-term corporate goal.

Additional information	• The case for meaningful water targets that account for local context has been set out in the following publication: Exploring the case for context-based water targets (2017). • Guidance for companies on how to set site-level water targets that reflect both the local context and global shared goals for water use has been described in the following publication: Setting Site Water Targets Informed by Catchment Context: A Guide for Companies (2019). This is the result of a collaborative effort between CDP, the CEO Water Mandate, the Pacific Institute, the Nature Conservancy, UNEP-DHI, the World Resources Institute and WWF. • CDP is a partner of the Science Based Targets Network, responsible for developing science-based targets for nature, including freshwater. This follows the successful work of the Science-Based Targets initiative for greenhouse gas emissions in mobilizing companies towards robust environmental impact reduction. Details can be found here: Freshwater - Science Based Targets Network. • This module of our questionnaire will evolve to reflect developments in good practice in target setting.

Tags		
Authority Type	All requesters	
Environmental Issue (Theme)	Question level	W only
Questionnaire Sector	Question level	All (Except FS)

(9.15.1) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

Question details	
Question dependencies	This question only appears if you select "Yes" in response to 9.15.

Change from last year	No change
Rationale	It is good practice for companies to set targets to reduce water withdrawals, reduce water pollution, and improve water, sanitation, and hygiene (WASH) services where these water aspects are relevant to the impact of their business activities on water security.
Ambition	Companies have timebound, tracked, quantitative targets which are informed by science to eliminate pollution, reduce water withdrawals, and improve access to WASH services across their value chain.
Response options	Please complete the following table: (*column/row appearance is dependent on selections in this or other questions)

0	1	2
Category of target	**Target set in this category**	**Please explain**
Water pollution	Select from: • Yes • No, but we plan to within the next two years • No, and we do not plan to within the next two years	Text field [maximum 1,000 characters]
Water withdrawals		
Water, Sanitation, and Hygiene (WASH) services		
Other		

[Fixed row]

Requested content	*General* • A target may be related to your organization's direct operations or other parts of its value chain. *Target set in this category (column 1)* • Select 'Yes' in column 1 if your organization has a water-related target in this category. • Note that for every category where you select 'Yes', at least one target corresponding to that category should be detailed in 9.15.2. *Please explain (column 2)* • This column is only presented if one of the "No" options is selected in column 1. • If you selected 'No, but we plan to in the next two years', indicate the nature of the target you intend to set (e.g., reduction of total withdrawals), the anticipated timeline, and any other relevant plans. • If you selected 'No, and we do not plan to in the next two years', explain why, e.g., lack of internal resources, no instruction from management, or the category of target is not relevant to your operations.

Tags		
Authority Type	All requesters	
Environmental Issue (Theme)	Question level	W only
Questionnaire Sector	Question level	All (Except FS)

(9.15.2) Provide details of your water-related targets and the progress made.

Question details	
Question dependencies	This question only appears if you select “Yes” in response to 9.15.”
Change from last year	No change
Rationale	Data users wish to understand whether your water-related targets are relevant to the dependencies, impacts, risks, and opportunities associated with your activities, and the progress you are making towards these targets.
Ambition	Companies have timebound, tracked, quantitative water-related targets which are informed by science to eliminate water pollution, reduce water withdrawals, and improve access to WASH services across their value chain.
Response options	Please complete the following table. The table is displayed over several rows for readability. If you have multiple targets, you are able to add rows by using the “Add Row” button at the bottom of the table.

1	2	3	4	5	6
Target reference number	Target coverage	Category of target & Quantitative metric	Date target was set	End date of base year	Base year figure
Select from: • Reference number drop down	Select from: • Organization-wide (direct operations only) • Organization-wide (including suppliers) • Business division • Business activity • Site/facility • Product level • Country/area/region • Basin level • Suppliers • Other, please specify	Grouped option (single-select group; single-select option) from dropdown list below	Date field [enter a date between 01/01/1900 -19/11/2025]	Date field [enter a date between 01/01/1900 -19/11/2025]	Numerical field [enter a number between 0 and 999,999,999,999,999 using a maximum of 2 decimal places]

7	8	9	10	11	12
End date of target year	Target year figure	Reporting year figure	Target status in reporting year	% of target achieved relative to base year	Global environmental treaties/initiatives/ frameworks aligned with or supported by this target
Date field [enter a date between 19/11/2020– 31/12/2100]	Numerical field [enter a number between 0 and 999,999,999,999,999 using a maximum of 2 decimal places]	Numerical field [enter a number between 0 and 999,999,999,999,999 using a maximum of 2 decimal places]	Select from: • New • Underway • Achieved • Achieved and maintained • Expired • Revised • Re placed • Retired	[Auto-calculated]	Select all that apply: • Fair Water Footprints • Kunming-Montreal Global Biodiversity Framework • Planetary Boundaries • Science Based Targets for Nature • Sustainable Development Goal 6 • Water Resilience Coalition • Wastewater Zero Commitment

					• Zero Discharge of Hazardous Chemicals (ZDHC) • None, alignment not assessed • None, no alignment after assessment • Other, please specify

13	14	15	16
Explain target coverage and identify any exclusions	Plan for achieving target, and progress made to the end of the reporting year	Actions which contributed most to achieving or maintaining this target	Further details of target
Text field [maximum 1,000 characters]	Text field [maximum 1,000 characters]	Text field [maximum 1,000 characters]	Text field [maximum 1,500 characters]

[Add row]

Category of target & Quantitative metric (column 3)	
Community engagement • Increase in number of population participating in community engagement activities • Increase in investment in community engagement initiatives • Other community engagement, please specify Monitoring of water use • Increase in the proportion of sites monitoring water withdrawals total volumes • Increase in the proportion of sites monitoring water withdrawal by source • Increase in the proportion of sites monitoring water recycled/reused • Increase in the proportion of sites monitoring water discharge total volumes • Increase in the proportion of sites monitoring water discharges by destination • Increase in the proportion of sites monitoring water discharge quality – by treatment method • Increase in the proportion of sites monitoring water discharge quality – by standard effluent parameter • Increase in the proportion of sites monitoring water discharge quality - temperature • Increase in the proportion of sites monitoring water consumption total volumes	Water pollution • Increase in the proportion of wastewater that is safely treated • Reduction in water discharge volumes • Reduction in water discharges per business unit • Reduction in water discharges per revenue • Reduction in water discharges per product • Reduction in water discharges per unit of production • Reduction in concentration of pollutants • Reduction of hazardous substance use • Substitution of hazardous substances with less harmful substances • Increase in water use met through recycling/reuse • Increase in investment related to reducing water pollution • Other water pollution, please specify Water recycling/reuse • Increase in water use met through recycling/reuse

- Increase in the proportion of sites monitoring employee access to safely managed drinking water and sanitation services around our facilities and operations
- Increase in the proportion of sites monitoring population access to safely managed drinking water and sanitation services around our facilities and operations
- Other monitoring water use, please specify

Procurement/production of sustainable raw materials (food beverage & tobacco and agricultural commodities sectors only)

- Reduction in procurement/production of high water impact commodities (food, beverage & tobacco and agricultural commodities sectors only)
- Increase in procurement/production of certified crops (food, beverage & tobacco and agricultural commodities sectors only)
- Increase in procurement/production of crops using sustainable agriculture practices (food, beverage & tobacco and agricultural commodities sectors only)
- Reduction in procurement/production of commodities from water-stressed areas (food, beverage & tobacco and agricultural commodities sectors only)
- Increase in procurement/production of commodities with improved water management practices (food, beverage & tobacco and agricultural commodities sectors only)
- Other Procurement/production of sustainable raw materials (food beverage & tobacco and agricultural commodities sectors only), please specify

Product use phase

- Increase in revenue from products designed for use phase resource efficiency
- Decrease in total revenue associated with water-polluting products
- Other product use phase, please specify

Product water intensity

- Reduction per business unit
- Reduction per revenue
- Reduction per product
- Reduction per unit of production
- Increase in investment related to product water intensity
- Increase in water use met through recycling/reuse
- Other product water intensity, please specify

Supplier engagement

- Increase in investment related to water recycling/reuse
- Other water recycling/reuse, please specify

Water use efficiency

- Reduction in total water withdrawals
- Reduction of water withdrawals from surface water
- Reduction of water withdrawals from groundwater
- Reduction of water withdrawals from municipal supply or other third party sources
- Increase in water withdrawal efficiency (i.e. revenue generation per water withdrawal volume)
- Reduction in total water discharge
- Increase water use met through recycling/reuse
- Other water use efficiency, please specify

Water withdrawals

- Reduction in total water withdrawals
- Reduction of water withdrawals from surface water
- Reduction of water withdrawals from groundwater
- Reduction of water withdrawals from municipal supply or other third party sources
- Increase in rainwater harvesting
- Increase in water use met through recycling/reuse
- Reduction in withdrawals per business unit
- Reduction in withdrawals per revenue
- Reduction in withdrawals per product
- Reduction in withdrawals per unit of production
- Increase in investment related to reducing water withdrawals
- Other water withdrawals, please specify

Water, Sanitation, and Hygiene (WASH) services

- Increase in the proportion of employees using safely managed drinking water services
- Increase in the proportion of employees using safely managed sanitation services, including a hand-washing facility with soap and water

• Increase in the proportion of suppliers engaged • Increase in number of suppliers engaged • Increase in investment in supplier engagement initiatives • Increase in the proportion of suppliers in compliance with water-related requirements • Other supplier engagement, please specify Water consumption • Reduction in total water consumption • Reduction per business unit • Reduction per revenue • Reduction per product • Reduction per unit of production • Increase in investment related to reducing water consumption • Other water consumption, please specify	• Increase in the proportion of local population using safely managed drinking water services around our facilities and operations • Increase in the proportion of local population using safely managed sanitation services, including a hand-washing facility with soap and water around our facilities and operations • Other WASH, please specify Watershed remediation and habitat restoration, ecosystem preservation • Increase in watershed remediation and habitat restoration, ecosystem preservation activities • Improvement in health of water-related ecosystems over time • Increase in investment in watershed remediation and habitat restoration, ecosystem preservation activities • Other watershed remediation and habitat restoration, ecosystem preservation please specify Other • Other, please specify

Requested content	*General* • This question requests information about your quantitative targets, which may or may not be organization-wide. For example, a organization may have a commitment to improve water efficiency that is implemented through locally specific targets and activities that together contribute to a organization-wide target. Only report active targets or targets that have been achieved, expired, replaced, or retired during the reporting year. • To add targets, use the "Add Row" button. You may report up to 25 targets. • Your base year figure , target year figure , and reporting year figure should be reported as absolute numeric values in the unit used by your organization to monitor the target (e.g., megalitres, mg/L of chemical oxygen demand, proportion of suppliers etc.). The unit used should be consistent in all three figures columns. *Target reference number (column 1)* • Select a target reference number from the drop-down list to allocate a unique identifier to your target. This will allow you to track and report progress for this target in future disclosures to CDP, until the target is retired. The target reference number is not specific to your organization. • When providing information from previously disclosed targets, be sure to use the same reference number as in previous years. Targets should keep their reference number in subsequent years. A target reference number may only apply to a single row. *Target coverage (column 2)* • Select "Organization -wide (direct operations only)", if a target applies to your entire reporting boundary, but is limited to your direct operations. Note that 'organization -wide' refers collectively to all the companies, businesses, organizations, other entities or groups that fall within your definition of the reporting boundary. • If a target applies to both your direct operations and upstream value chain, select "organization-wide (including suppliers)". • If the target does not apply to the whole organization, select the option that best describes the target coverage , and provide further details in the "Please explain" column. For example, if your target applies only to your European operations, select "Country/area/region" in this column and specify the country/area/region in the "Further details of target" column. *Category of target & Quantitative metric (column 3)* • The drop-down options in this column are presented based on your selections in 9.15.1 . • Select the category of target and metric you wish to report. Some metrics are linked to more than one category. • Select the metric used to quantitatively track your progress against the target, or how your organization measures the success of this target. If you select "Other, please specify," provide a label for the metric. • Note that "category of target" refers to broad areas of water action in which targets can be set and is not meant to capture further details of the target. Only select "Other, please specify" if the category of target cannot be captured through any other response options. *Date target was set (column 4)* • Enter the date in which your organization set the target. • This must be either before or during the reporting year, but cannot be after the reporting year or after the end date of the target year. • If you have a year-on-year rolling target or a maintenance target, enter the date you first set the target. This can be before the base year. • If you set the target based on financial years, enter the year that applies to the end of your financial year • If you do not know the exact date on which your company set the target, enter the end of the year that the target was set.

End date of base year (column 5)

- The base year is the year against which you are comparing your target.
- The base year cannot be after your reporting year.
- If you have a year-on-year rolling target or a maintenance target, the base year will be the previous reporting year.
- If you set the target based on financial years, enter the year that applies to the end of your financial year
- If you have a target based on an average over a period of time (e.g., 5-year average), enter the year that applies to the end of the average period.

Base year figure (column 6)

- Indicate the figure that you use as a baseline for your target. This should correspond to data obtained during the base year and is the figure against which progress is measured.
- This figure will be used to auto-calculate the '% of target achieved relative to base year' in column 11.

End date of target year (column 7)

- This date represents when you expect to achieve your target.
- Enter the end date of the year that the target ends. For example, if the target is to reduce withdrawals by 20% by the end of 2030, the end date of the target year is 31st December 2030.
- If you have a year-on-year rolling target or a maintenance target, the target year will be the reporting year.
- If you have a target based on financial years, enter the end date of the year that applies to the end of your financial year..
- You should not report any target that was completed before the start of the reporting year.

Target year figure (column 8)

- Enter the figure that you are aiming to achieve in the target year.
- This should not represent the metric's percent increase or reduction, but the targeted figure for the metric in the unit used to monitor it. For example, an organization has a target aiming for a reduction of total water withdrawals by 20%, which translates to achieving withdrawals of 800 megaliters compared to the 'Base year figure' of 1,000 megaliters. In this case, the 'Target year figure' would be 800 megaliters, not 20%.
- This figure will be used to auto-calculate the '% of target achieved relative to base year' in column 11.

Reporting year figure (column 9)

- Enter the figure achieved in the reporting year.
- This figure should be in the same units as the 'Base year figure' and 'Target year figure'.
- This figure will be used to auto-calculate the '% of target achieved relative to base year' in column 11.

Target status in reporting year (column 10)

- New - Select this option for targets that have been set in the reporting year and are still in progress.
- Underway - Select this option for targets that were set before the reporting year, with an end date in the future, that have not been achieved and continue to be pursued.
- Achieved - Select this option for targets that are in place to achieve a certain level of performance (e.g., to achieve 100% suppliers in compliance with water-related requirements) and have been achieved or exceeded in the reporting year.

- Achieved and maintained - Select this option for targets that are in place to maintain a certain level of performance (e.g., to maintain 100% of suppliers in compliance with water related requirements) and this has been achieved in the reporting year.
- Expired - Select this option for targets with an end date within the reporting year, that have not been achieved or maintained and have therefore expired in the reporting year.
- Revised - Select this option for targets that were set before the reporting year but a revision has been made to any of the elements in columns 2 to 9 in the reporting year, for example due to a recalculation or a change to the end date of the target .
- Replaced - Select this option for previously reported targets that have been replaced with another target in the reporting year, for example where a facility target has been incorporated into an organization-wide target.
- Retired - Select this option for targets with an end date in the future, that have not been achieved, but will no longer be pursued. Provide more information as to why this target was retired in the "Please explain" column.

% of target achieved relative to base year (column 11)

- This column only appears if you have selected any option except "Achieved and maintained" in response to column 10 "Target status in reporting year".
- This column will be auto-calculated in the portal .
- The % of target achieved relative to the base year will be calculated using the base year figure (column 6), the target year figure (column 8), and the reporting year figure (column 9). Ensure that you have entered data into these columns.

$$\frac{\text{Reporting year figure (column 9)} - \text{Base year figure (column 6)}}{\text{Target year figure (column 8} - \text{Base year figure (column 6)}} \times 100$$

- For example, if "Reduction of total water withdrawals" is selected as the "Quantitative metric", and your reporting year figure is 800 megaliters, your base year figure is 1,000 megaliters, and your target year figure is 500 megaliters, this column will display 40%.

Global environmental treaties/initiatives/frameworks aligned with or supported by this target (column 12)

- Select any of the global environmental treaties/initiatives/frameworks for which you have assessed that achieving the target you are disclosing will contribute to your organization aligning with or supporting the goals of them.
- If you have assessed this but found no alignment, select "None, no alignment after assessment".
- If you have not assessed this, select "None, alignment not assessed".
- If you have assessed alignment with any other global environmental treaties/initiatives/frameworks, select "Other, please specify" and provide a label to indicate which global environmental treaties/initiatives/frameworks are aligned.

Explain target coverage and identify any exclusions (column 13)

- If the target is not organization -wide (i.e., it does not apply to the whole organization in line with your definition of the reporting boundary), provide further details of your target coverage in this column. For example, if you have selected "Country/area/region" in column 2, please specify which countries/areas/regions your target covers.
- If the target is set in or covers any priority locations, state this and provide details of the priority location types; i.e., whether it is in a sensitive location and/or whether it is in a location with substantive dependencies, impacts, risks and/or opportunities relating to water.
- If certain parts of your business or value chain are excluded from your target coverage, briefly explain why and whether you plan to include these in the future.

	Plan for achieving target, and progress made to the end of the reporting year (column 14) • This column only appears if you select "Underway", "Revised", or "New" in column 10 "Target status in reporting year". • Describe how you plan to achieve the target and any planned milestones you have to monitor progress towards achieving your target. • If possible, specify your anticipated and/or observed progress curve in this column, i.e.: o Linear – the rate of progress towards the target is anticipated and/or observed to be steady over time. o Logarithmic – the rate of progress towards the target is anticipated and/or observed to be faster at the start. o Exponential – the rate of progress towards the target is anticipated and/or observed to be faster at the end. o Variable – the rate of progress towards the target is anticipated and/or observed to change from year to year. • If you are not on track to achieve the target, explain how you plan to get back on track. *List the actions which contributed most to achieving or maintaining this target (column 15)* • This column is only presented if "Achieved" is selected in column 10 "Target status in reporting year" OR "Achieved and maintained" is selected in column 10 "Target status in the reporting year" AND column 6 "Base year figure" is equal to column 9 "Reporting year figure". • If you have achieved your target in this reporting year, indicate the key actions your organization took to achieve the target. • If your target was to maintain a certain level of performance in the reporting year, and your organization was successful in doing so, indicate the key actions taken to maintain the target. *Further details of target (column 16)* • Use this column to provide any further details or context that may be relevant for understanding this target. • If you are disclosing a maintenance target and you have not been able to maintain your reported base year figure in the reporting year, explain why this was the case. • You can use this column to identify whether you have a financial year or average year-based target. • Provide a brief explanation of the level of progress reported in column 11 "% of target achieved relative to base year", whether this matches anticipated progress, if the original target has been revised in any way, and if so, why. • If your target is part of a wider goal, a regulatory requirement, or a longer-term target, you can also explain this here. • If relevant, explain how this target intends to help your organization manage its water-related dependencies, impacts, risks and/or opportunities. • Provide details of the methodology used to set the target and baseline, including whether you have used any external standards when setting the target and whether these use a science-based approach.
Explanation of terms	• Product water intensity: A metric providing the relationship between a volumetric aspect of water and a unit of product created. • Maintenance target: a target to maintain a certain level of performance (e.g. to maintain 100% of suppliers in compliance with water-related requirements). • Year-on-year rolling target: a target with a set goal to achieve on a yearly basis (e.g., to substitute hazardous substances with less harmful substances by 10% each year).
Example response	…

1	2	3	4	5	6	7	8	9	10	11
Target reference number	Target coverage	Category of target & quantitative metric	Date target was set	End date of base year	Base year figure	End date of target year	Target year figure	Reporting year figure	Target status in reporting year	% achieved relative to base year
Target 1	*Company-wide (direct operations only)*	*Water withdrawals: Reduction in total water withdrawals*	*01/012020*	*31/12/2019*	*1,000*	*31/12/2030*	*500*	*675*	*Underway*	*65*
Target 2	*Basin level*	*Water pollution: Reduction in concentration of pollutants*	*01/012019*	*31/12/2017*	*2.5*	*31/12/2029*	*0.5*	*1.0*	*Underway*	*75*
Target 3	*Product level*	*Product use phase: Increase in revenue from products designed for use phase efficiency*	*01/01/2017*	*31/12/2017*	*100,560,000*	*31/12/2027*	*120,672,000*	*112,562,000*	*Underway*	*60*

12	13	14	15	16
Global environmental treaties/initiatives/ frameworks aligned with or supported by this target	Explain target coverage and identify any exclusions	Plan for achieving target, and progress made to the end of the reporting year	Actions which contributed most to achieving or maintaining this target	Further details of target

	In 2020, our organization set a target to reduce our total water withdrawals by 50% by 2030. Progress is monitored using megaliters as the unit of measurement. This target applies company-wide with no exclusions in our direct operations, and is expected to extend to our Tier 1 (direct) suppliers with a substantive impact on water security as a contractual obligation within the next 2 years. The motivation for the target stemmed from a corporate objective on maximizing future cost savings (reduced water bills, operational costs, and regulatory costs), while the target is also in alignment with our water policy commitment to increase freshwater availability in key river basins. As we have achieved 65% already, we are on track to meet this target as long as progress maintains present pace.			
Zero Discharge of Hazardous Chemicals (ZDHC)	*In order to protect our brand value, in 2019 we set a target to reduce the release of metal emissions to water in our operations in the Ohio river basin. This target only applies to our sites with direct discharges into water bodies, which are limited to our operations in this basin. We are aiming to reduce the concentration of metal emissions to 20% of the 2017 level by 2029, aka from 2.5g to 0.5g per ton of copper output. Until this reporting year, we have achieved 75% of this target, and are on track to achieve the target by 2029.*			
	Our company set a target in 2017, aiming to increase our revenue from water efficient products by 20% within the next decade. Our motivation lied in increasing our revenue and brand value through the sales and promotion of water smart products. In 2017 our 'smart appliances' range comprised 7 different products of which 1 was equipped with a networked meter. By the current reporting year, our 'smart appliances' range has been expanded to 15 products. Additionally, new models with improved efficiency have been released for several of the products. Our revenues from 'smart appliances' have already increased by 12%, putting us at 60% of the target achieved.. *We predict that by 2027 we will have 23 smart appliances on the market and plan to have 10 of these equipped with monitoring technology. In addition, 4 current products will be retired before 2027, giving us good confidence in our abilities as a company to evolve and improve our smart appliances and to meet our target by 2027.*			

Tags		
Authority Type	All requesters	
Environmental Issue (Theme)	Question level	W only
Questionnaire Sector	Question level	All (Except FS)

(9.15.3) Why do you not have water-related target(s) and what are your plans to develop these in the future?

Question details	
Question dependencies	This question only appears if you select any “No" response in 9.15.
Change from last year	No change
Rationale	Investors need an explanation as to why you do not have water-related targets in place, especially if your organization has a dependency on water or substantive water risks.
Response options	Please complete the following table:

1	2
Primary reason	Please explain
Select from: • We are planning to introduce a target within the next two years • Important but not an immediate business priority • Judged to be unimportant, explanation provided • Lack of internal resources • Insufficient data on operations • No instruction from management • Other, please specify	Text field [maximum 1,500 characters]

[Fixed row]

Requested content	*Primary reason (column 1)* • If you select “Other, please specify”, provide a label for the primary reason. *Please explain (column 2)* • Use this open text field to provide any relevant details explaining why your organization does not have any water-related targets for the reporting year. • If your organization has plans to develop these in the future, indicate the nature of the target you intend to set (e.g., reduction of total withdrawals), the anticipated timeline, and any other relevant plans.

Tags		
Authority Type	All requesters	
Environmental Issue (Theme)	Question level	W only
Questionnaire Sector	Question level	All (Except FS)

Module 10: Environmental Performance – Plastics

Module Overview	Tackling plastic pollution and waste is important for safeguarding our global marine, freshwater and terrestrial ecosystems, as well as our economies and communities. This module includes questions on plastics-related targets and activities. There are also metrics for plastic polymers, durable goods and components and plastics packaging on total weight, raw material content and circularity potential (for packaging only). To cover the entire lifecycle of plastics, there is also a question on the End-of-Life management. These questions are informed by existing plastics disclosure frameworks, standards and guidelines including the Ellen MacArthur Foundation and the UN Environment Programme's Global Commitment framework, WWF ReSource Tracker, ESRS and GRI 306: Waste. This provides decision makers with clear, comprehensive, and comparable data on the production, commercialization, usage, and disposal of plastics across the global economy.

Targets

(10.1) Do you have plastics-related targets, and if so what type?

Question details	
Question dependencies	This question only appears if you select "Yes…" in response to column "Plastics mapping" of 1.24.1.
Change from last year	Modified guidance
Rationale	Organizations need to set and progress targets that address their plastics-related dependencies, impacts, risks, and opportunities. This question allows organizations to demonstrate to data users their commitment to reduce plastic usage, reduce or eliminate virgin content in plastics, eliminate problematic and unnecessary plastics, transition to reuse systems, reduce microplastic emissions, and increase circularity.
Ambition	• Organizations set and take action towards timebound, measurable plastics-related targets.
Response options	Please complete the following table:

1	2	3
Targets in place	Target type and metric	Please explain
Select from: • Yes • No, but we plan to within the next two years • No, and we do not plan to within the next two years	Grouped option (multi-select group; multi-select option) from dropdown list below:	Text field [maximum 5,000 characters]

[Fixed row]

Target type and metric (column 2)
Plastic polymers • Reduce the total weight of virgin content in plastic polymers produced and/or sold • Increase the proportion of post-consumer recycled content in plastic polymers produced and/or sold • Reduce or eliminate the use of hazardous substances • Reduce the use of polymers with properties that may hinder their reusability, recyclability and disposal • Other plastic polymers target, please specify **Plastic packaging** • Reduce the total weight of plastic packaging used and/or produced • Eliminate problematic and unnecessary plastic packaging • Eliminate single-use plastic packaging • Reduce the total weight of virgin content in plastic packaging • Increase the proportion of post-consumer recycled content in plastic packaging • Increase the proportion of renewable content from responsibly managed sources in plastic packaging

- Increase the proportion of plastic packaging that is recyclable in practice and at scale
- Increase the proportion of plastic packaging that is reusable
- Increase the proportion of plastic packaging that is compostable
- Reduce or eliminate the use of hazardous substances
- Other plastic packaging target, please specify

Plastic goods/products
- Eliminate single-use plastic products
- Reduce the total weight of plastics in our goods/products
- Increase the proportion of plastic goods/products which are reusable
- Eliminate problematic and unnecessary plastics within our goods/products
- Reduce the total weight of virgin content in plastic goods/products
- Increase the proportion of post-consumer recycled content in plastic goods/products
- Increase the proportion of renewable content from responsibly managed sources in plastic goods/products
- Increase the proportion of our goods/products that are recyclable in practice and at scale
- Increase the proportion of our goods/products that are compostable
- Other plastic goods/products target, please specify

Microplastics
- Eliminate the use of primary microplastics and plastic particles
- Reduce the potential release of microplastics and plastic particles
- Other microplastics target, please specify

End-of-life management
- Increase the proportion of recyclable plastic waste that we collect, sort, and recycle
- Increase the proportion of recyclable plastic waste that is collected, sorted, and recycled
- Increase the proportion of plastic waste which is prepared for reuse or composted
- Reduce the proportion of plastic waste which is sent to landfill and/or incinerated
- Reduce the proportion of plastic waste which is mismanaged
- Other end-of-life management target, please specify

Extended Producer Responsibility (EPR)
- Ensure compliance with EPR policies and schemes
- Adhere to eco-design requirements
- Other Extended Producer Responsibility target, please specify

Other
- Other, please specify

Requested content	*General* • Only report active targets or targets that have been achieved during the reporting year. *Target type and metric (column 2)* • This column only appears if you select "Yes" in column 1 "Targets in place". • The drop-down options presented are linked to the type of target selected. *Please explain (column 3)* • You may provide any further details useful to CDP data users, including:

	○ The quantitative metric of the target and the quantitative baseline that progress is measured against, e.g., a target to increase the proportion of plastic packaging that is recyclable in practice and at scale from 65% to 95%; ○ Rationale/motivation for setting the targets; ○ Timeline for achievement of the targets; ○ Coverage of the target, e.g., company-wide or limited to a geographic area, business line etc.; ○ Actions taken to deliver the targets and the progress achieved so far; ○ How your targets relate to your long-term business strategy; ○ How your targets relate to any extended producer responsibility schemes or other external frameworks e.g., EMF and UN Environment Programme's Global Commitment. • If you select a "No" response in column 1 "Targets in place", explain why you have not set plastics-related targets and any plans for future targets.
Explanation of terms	• **Circularity potential:** the potential for products and materials to be reused, recycled, composted or otherwise circulated in the economy and natural systems (adapted from EMF's Circular Economy Introduction). • **Compostable plastics:** plastics which biodegrade under controlled conditions characterized primarily by forced aeration and natural heat production from biological activity that degrades the material. This process should align with ISO 170688. • **Extended Producer Responsibility:** an environmental policy approach in which a producer's responsibility for a product is extended to the post-consumer stage of a product's life cycle (OECD). • **Hazardous substances:** compounds exhibiting intrinsically negative properties such as being persistent, bioaccumulative and toxic (PBT), very persistent and very bioaccumulative (vPvB), carcinogenic, mutagenic and toxic for reproduction (CMR), or endocrine disruptors (ED) (ZDHC, 2022). • **Plastics**: material containing a polymer (a large chain molecule with repeating molecular units) which can be moulded into a finished product - examples include thermoplastics, polyurethanes, elastomers, thermosets, adhesives, coatings and sealants, and PP fibres. For 20243 CDP disclosure, synthetic rubber is included in our definition (informed by EMF's report 'The New Plastics Economy'). • **Plastic goods/products:** goods and products are used interchangeably throughout. This refers to any finished item made from the conversion of plastic polymers which is manufactured or refined for commercialization or usage. • **Plastic packaging:** packaging whose main structural element is plastic (corresponding to 50% of packaging weight). This should include fossil-based, biobased as well as compostable, biodegradable, and oxo-degradable plastic. This also includes: ○ Any plastic packaging that is (1) in direct contact with the product, (2) holding several units of packaging, (3) used for the transport of units of packaging (i.e., primary, secondary, and tertiary plastic packaging). ○ Any plastic packaging applied to or offered to accompany any products sold (for example, plastic shopping bags, plastic cutlery accompanying food, or crates used to transport products). (adapted from EMF's Global Commitment definitions and reporting guidelines).

- **Recycled content:** proportion, by mass, of recycled material in a product. Only pre-consumer and post-consumer materials shall be considered as recycled content (adapted from ISO 14021:2016).
    - **Pre-consumer recycled content**: content that has been recycled from materials diverted from the waste stream during a manufacturing process (adapted from EMF's Global Commitment definitions and reporting guidelines).
    - **Post-consumer recycled content**: content that has been recycled from materials generated by households or by commercial, industrial and institutional facilities in their role as end users of the product which can no longer be used for its intended purpose (adapted from EMF's Global Commitment definitions and reporting guidelines and ISO 14021:2016).
- **Primary microplastics and plastic particles:** small plastic particulates below 5 mm in size, which are deliberately manufactured and added to products for specific purposes. For example, as an abrasive agent, to control the thickness and appearance of a product or for stability (adapted from Plastic Footprint Network and European Chemicals Agency).
- **Problematic and unnecessary plastics:** plastics that meet any of the following criteria:
    - It is not reusable, recyclable or compostable;
    - It contains, or its manufacturing requires, hazardous chemicals that pose a significant risk to human health or the environment;
    - It can be avoided (or replaced by a reuse model) while maintaining utility;
    - It hinders or disrupts the recyclability or compostability of other items;
    - It has a high likelihood of being littered or ending up in the natural environment.

  (adapted from EMF's Global Commitment definitions and reporting guidelines)
- **Recyclable**: the ability to reprocess, by means of a manufacturing process, a used material into a product, a component incorporated into a product, or a secondary (recycled) raw material; excluding energy recovery and the use of the product as a fuel (adapted from EMF's Global Commitment definitions and reporting guidelines and ISO 18604:2013).
- **Recyclable 'in practice and at scale'**: successful post-consumer collection, sorting, and recycling, which is proven to work in practice and at scale. The test and threshold for assessment is a 30% recycling rate in multiple regions, collectively representing at least 400 million people. A possible alternative, especially relevant for more local players, is to check if a 30% post-consumer recycling rate is achieved in all the markets where a packaging is sold.
    - 'At scale' means that the proof needs to be more than a lab test, a pilot, or a single small region. It means that recycling of a certain product needs to be proven to work in practice in multiple regions, collectively representing a significant geographical area in terms of population size, ideally across different country and city archetypes.
    - 'In practice' means that within each of these regions, the recycling system (end-to-end system from consumer to recycled material) effectively recycles a significant share of all products of that type put on the market.

  (adapted from EMF's Global Commitment definitions and reporting guidelines)
- **Renewable content**: proportion, by mass of material in a product, which is derived from resources that are replenished at a rate equal to or greater than the rate of depletion (adapted from EMF's Circular Economy Glossary).

	• **Reusable packaging and reusable plastic products**: packaging or a plastic product which has been designed to and proves its ability to accomplish multiple trips or rotations in a system for reuse after minimal processing (adapted from EMF's Global Commitment definitions and reporting guidelines). • **Single-use plastic products**: a product that is made wholly or partly from plastic and that is not conceived, designed or placed on the market to accomplish, within its life span, multiple trips or rotations by being returned to a producer for refill or re-used for the same purpose for which it was conceived (Single-Use Plastics Directive). • **Target**: a specific measurable output to be achieved within a specific timeline. Targets often act as steps towards a wider and long-term corporate goal. • **Virgin content:** proportion, by mass of material in a product, which is derived from materials that have not been previously used or subjected to processing other than for their original production. In the context of plastic, virgin materials are materials not produced from post-industrial or post-consumer recycled material (adapted from EMF's Circular Economy Glossary).

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	P
Questionnaire sector	Question level	All (except FS)

Activities

(10.2) Indicate whether your organization engages in the following activities.

Question details	
Question dependencies	This question only appears if you select "Yes…" in response to column "Plastics mapping" of 1.24.1. Your response to this question will determine which subsequent questions are presented. If your response to 10.2 is amended, data in those dependent questions may be erased.
Change from last year	No change
Rationale	Different activities related to the production, commercialization, and use of plastics may result in different dependencies, impacts, risks, and opportunities. This question enables data users to contextualize the information you provide in this module.
Response options	Please complete the following table:

0	1	2
Activity	Activity applies	Comment

Production/commercialization of plastic polymers (including plastic converters)	Select from: • Yes • No	Text field [maximum 2,000 characters]
Production/commercialization of durable plastic goods and/or components (including mixed materials)		
Usage of durable plastics goods and/or components (including mixed materials)		
Production/commercialization of plastic packaging		
Production/commercialization of goods/products packaged in plastics		
Provision/commercialization of services that use plastic packaging (e.g.,food services)		
Provision of waste management and/or water management services		
Provision of financial products and/or services for plastics-related activities		
Other activities not specified		

[Fixed row]

Requested content	*Comment (column 2) (optional)* • You may provide any further details useful to CDP data users, including contextual information on your organization's plastics-related activities.

Explanation of terms	• **Commercialization:** placing goods/products/services into the market for financial gain.
	• **Durable goods**: this generally refers to goods whose expected usage period is greater than three years.
	• **Durable plastic component**: a constituent plastic part of a durable good, for example, plastic electronic components for tech products or textiles for clothing products.
	• **Financial products and/or services for plastics-related activities**: loans, investments and/or other financial products and/or services to plastics-related activities.
	• **Packaged goods/products**: combination of an item and the packaging it is placed in, where the item cannot be used without the packaging being opened.
	• **Plastic packaging**: packaging whose main structural element is plastic (corresponding to 50% of packaging weight). This should include fossil-based, biobased as well as compostable, biodegradable, and oxo-degradable plastic. This also includes:
	  ○ Any plastic packaging that is (1) in direct contact with the product, (2) holding several units of packaging, (3) used for the transport of units of packaging (i.e., primary, secondary, and tertiary plastic packaging).
	  ○ Any plastic packaging applied to or offered to accompany any products sold (for example, plastic shopping bags or plastic cutlery accompanying food).
	(adapted from EMF's Global Commitment definitions and reporting guidelines).
	• **Plastic polymers:** produced through a polymerization or polycondensation process from raw materials such as cellulose, coal, natural gas, salt, and crude oil. This material can either be from virgin or recycled content (adapted from Plastics Europe).

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	P
Questionnaire sector	Question level	All (Except FS)

Metrics for plastic polymers

(10.3) Provide the total weight of plastic polymers sold and indicate the raw material content.

Question details	
Question dependencies	This question only appears if you select "Yes" in response to column "Activity applies" for the row "Production/commercialization of plastic polymers (including plastic converters)" of 10.2.
Change from last year	Modified guidance
Rationale	Organizations monitoring the types and amounts of raw materials they use to produce plastic polymers are better able to understand their plastics-related dependencies, impacts, risks, and opportunities, and thus take action to increase the circularity of plastics sold.
Ambition	• Organizations monitor the raw materials they use to produce their plastic polymers, and work towards reducing the use of virgin fossil-based content.
Response options	Please complete the following table:

1	2	3	4	5	6	7
Total weight of plastic polymers sold during the reporting year (Metric tons)	Raw material content percentages available to report	% virgin fossil-based content	% virgin renewable content	% pre-consumer recycled content	% post-consumer recycled content	Please explain
Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Select all that apply: • % virgin fossil-based content • % virgin renewable content • % pre-consumer recycled content • % post-consumer	Percentage field [enter a number from 0-100 using a maximum of 2 decimal places]	Percentage field [enter a number from 0-100 using a maximum of 2 decimal places]	Percentage field [enter a number from 0-100 using a maximum of 2 decimal places]	Percentage field [enter a number from 0-100 using a maximum of 2 decimal places]	Text field [maximum 1,000 characters]

	recycled content • None					

[Fixed row]

Requested content	*Total weight of plastic polymers sold during the reporting year (column 1)* • The value entered must be in metric tons (1 metric ton = 1,000 kg). • CDP recognizes that this figure may be estimated rather than exact. *Raw material content percentages available to report (column 2)* • Select the types of content in your plastic polymers for which you are able to report the percentage they comprise of your total plastic polymers. • Selections in this column determine the presentation of columns 3, 4, 5, and 6. *Please explain (column 7)* • Explain any exclusions to the data reported. • If you are reporting recycled content percentages, include the method your organization uses to calculate these. • You may provide any further details useful to CDP data users, including: o How the percentages were determined, e.g., by estimation or by calculating the weighted average of all plastics sold. o Any third-party verification of the data reported. o Whether any of the percentages are expected to change, and why. • If applicable, explain why data is not collected and any plans for future data collection.
Explanation of terms	• Plastic polymers: produced through a polymerization or polycondensation process from raw materials such as cellulose, coal, natural gas, salt, and crude oil. This material can either be from virgin or recycled content (adapted from Plastics Europe). • Recycled content: proportion, by mass, of recycled material in a product. Only pre-consumer and post-consumer materials shall be considered as recycled content (adapted from ISO 14021:2016). o Pre-consumer recycled content: content that has been recycled from materials diverted from the waste stream during a manufacturing process (adapted from EMF's Global Commitment definitions and reporting guidelines). o Post-consumer recycled content: content that has been recycled from materials generated by households or by commercial, industrial and institutional facilities in their role as end users of the product which can no longer be used for its intended purpose (adapted from EMF's Global Commitment definitions and reporting guidelines and ISO 14021:2016). • Raw material content: the plastic materials that make up a plastic product. (EMF refer to this as 'material sourcing'). • Third-party verification: Verification conducted by an independent entity that does not provide other services to the company (AFi, 2024).

	• **Virgin materials:** materials that have not been previously used or subjected to processing other than for their original production. In the context of plastic, virgin materials are materials not produced from pre-consumer or post-consumer recycled material. Virgin material could be from renewable sources (adapted from EMF's Circular Economy Glossary).

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	P
Questionnaire sector	Question level	All (Except FS)

Metrics for durable goods and durable components

(10.4) Provide the total weight of plastic durable goods and durable components produced, sold and/or used, and indicate the raw material content.

Question details	
Question dependencies	This question only appears if you select "Yes" in response to column "Activity applies" for the rows "Production/commercialization of durable plastic goods and/or components (including mixed materials)" and "Usage of durable plastic goods and/or components (including mixed materials)" of 10.2.
Change from last year	Modified guidance
Rationale	Organizations monitoring the amounts and contents of plastic durable goods and durable components they sell and/or use are better able to understand their plastics-related dependencies, impacts, risks, and opportunities, and increase their potential to reduce the use of virgin fossil-based content.
Ambition	• Organizations measure the weight of plastic durable goods and components sold and/or used, made wholly or partially of plastic, and work towards eliminating the use of virgin fossil-based content.
Response options	

0	1	2	3	4	5
Activity	Total weight during the reporting year (Metric tons)	Raw material content percentages available to report	% virgin fossil-based content	% virgin renewable content	% pre-consumer recycled content
Durable goods and durable components sold*	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Select all that apply: • % virgin fossil-based content • % virgin renewable content • % pre-consumer recycled content	Percentage field [enter a number from 0-100 using a maximum of 2 decimal places]	Percentage field [enter a number from 0-100 using a maximum of 2 decimal places]	Percentage field [enter a number from 0-100 using a maximum of 2 decimal places]

		• % post-consumer recycled content • None			
Durable goods and durable components used*					

6	7
% post-consumer recycled content	Please explain
Percentage field [enter a number from 0-100 using a maximum of 2 decimal places]	Text field [maximum 1,000 characters]

[Fixed row]

Requested content	*General* • The rows "Durable goods and durable components sold" and "Durable goods and durable components used" are presented based on selections in 10.2. o If you select "Yes" to the row "Production/commercialization of durable plastic goods and/or components (including mixed materials)" in 10.2, you will be presented with Row 1 "Durable goods and durable components sold". o If you select "Yes" to the row "Usage of durable plastic goods and/or components (including mixed materials)" in 10.2, you will be presented with Row 2 "Durable goods and durable components used". • For durable goods/components made from mixed materials, only report those which are primarily plastic (corresponding to 50% of weight). *Total weight during the reporting year (Metric tons) (column 1)* • The value entered must be in metric tons (1 metric ton = 1,000 kg). • For mixed materials, only report the total weight of the plastic element of the durable goods and durable components. For example, if a durable good weighs 200g and contains half plastic by weight, only include the 100g of plastic in your reported figure. • CDP recognizes that this figure may be estimated rather than exact. *Raw material content percentages available to report (column 2)*

	• Select the types of content in your plastic durable goods and durable components for which you're able to report the percentage they comprise of your total plastic durable goods/components.
	• Selections in this column determine the presentation of columns 3, 4, 5 and 6.
	
	Please explain (column 7)
	• Explain any exclusions to the data reported.
	• If you are reporting recycled content percentages, include the method your organization uses to calculate these.
	• You may provide any further details useful to CDP data users, including:
	  ○ How the percentages were determined, e.g., by estimation or by calculating the weighted average of all plastic durable goods and durable components sold and/or used.
	  ○ Any third-party verification of the data reported.
	  ○ Whether any of the percentages are expected to change, and why.
	• If applicable, explain why data is not collected and any plans for future data collection.

Explanation of terms	• **Commercialization**: placing goods/products/services into the market for financial gain. • **Durable goods**: this generally refers to goods whose expected usage period is greater than three years. • **Durable plastic component**: a constituent plastic part of a durable goods, for example, plastic electronic components for tech products or textiles for clothing products. • **Recycled content**: proportion, by mass of recycled material in a product. Only pre-consumer and post-consumer materials shall be considered as recycled content (adapted from ISO 14021:2016). ○ **Pre-consumer recycled content:** content that has been recycled from materials diverted from the waste stream during a manufacturing process (adapted from EMF's Global Commitment definitions and reporting guidelines). • **Post-consumer recycled content:** content that has been recycled from materials generated by households or by commercial, industrial and institutional facilities in their role as end users of the product which can no longer be used for its intended purpose (adapted from EMF's Global Commitment definitions and reporting guidelines and ISO 14021:2016). • **Raw material content:** the plastic materials that make up a plastic product. (EMF refer to this as 'material sourcing'). • **Third-party verification:** Verification conducted by an independent entity that does not provide other services to the company (AFi, 2024). • **Usage of durable goods/components:** a durable good or component that is involved in the production of a final product or the provision of a service. These durable goods/components are not themselves commercialized. For example, industrial equipment used in manufacturing or IT equipment used in offices. • **Virgin materials**: materials that have not been previously used or subjected to processing other than for their original production. In the context of plastic, virgin materials are materials not produced from post-industrial or post-consumer recycled material (adapted from EMF's Circular Economy Glossary).

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	P
Questionnaire sector	Question level	All (Except FS)

Metrics for plastic packaging

(10.5) Provide the total weight of plastic packaging sold and/or used and indicate the raw material content.

Question details	
Question dependencies	This question only appears if you select "Yes" in response to column "Activity applies" for the rows: "Production/commercialization of plastic packaging", "Production/commercialization of goods/products packaged in plastics", and/or "Provision/commercialization of services that use plastic packaging (e.g., food services)" of 10.2.
Change from last year	Modified guidance
Rationale	Organizations monitoring the amounts and contents of plastic packaging that they use or sell are better able to understand their plastics-related dependencies, impacts, risks, and opportunities, and increase their potential to reduce the use of virgin fossil-based content.
Ambition	• Organizations measure the weight of plastic packaging they sell, and work towards reducing the use of virgin fossil-based content.
Response options	

0	1	2	3	4	5
Activity	Total weight during the reporting year (Metric tons)	Raw material content percentages available to report	% virgin fossil-based content	% virgin renewable content	% pre-consumer recycled content
Plastic packaging sold*	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Select all that apply: • % virgin fossil-based content • % virgin renewable content • % pre-consumer recycled content • % post-consumer	Percentage field [enter a number from 0-100 using a maximum of 2 decimal places]	Percentage field [enter a number from 0-100 using a maximum of 2 decimal places]	Percentage field [enter a number from 0-100 using a maximum of 2 decimal places]

		recycled content • None			
Plastic packaging used*					

6	7
% post-consumer recycled content	Please explain
Percentage field [enter a number from 0-100 using a maximum of 2 decimal places]	Text field [maximum 1,000 characters]

[Fixed row]

Requested content	*General*
	• The rows "Plastic packaging sold" and "Plastic packaging used" are presented based on selections in 10.2.
	  o If you select "Yes" to the row "Production/commercialization of plastic packaging" in 10.2, you will be presented with Row 1 "Plastic packaging sold".
	  o If you select "Yes" to the row "Production/commercialization of goods/products packaged in plastics" and/or "Provision/commercialization of services that use plastic packaging (e.g., food services)" in 10.2, you will be presented with Row 2 "Plastic packaging used".
	• For packaging made from mixed materials, only report packaging whose main structural element is plastic (corresponding to 50% of packaging weight).
	
	Total weight of plastic packaging sold/used during the reporting year (column 1)
	• The value entered must be in metric tons (1 metric ton = 1,000 kg).
	• For mixed materials, only report the total weight of the plastic element of the packaging. For example, if the packaging weighs 100g and contains half plastic by weight, only include the 50g of plastic in your reported figure.
	• CDP recognizes that this figure may be estimated rather than exact.
	
	Raw material content percentages available to report (column 2)
	• Select the types of content in your plastic packaging for which you're able to report the percentage they comprise of your total plastic packaging.

	• Selections in this column determine the presentation of columns 3, 4, 5 and 6.
	
	Please explain (column 7)
	• Explain any exclusions to the data reported.
	• If you are reporting recycled content percentages, include the method your organization uses to calculate these.
	• You may provide any further details useful to CDP data users, including:
	  ○ How the percentages were determined, e.g., by estimation or by calculating the weighted average of all plastic packaging sold or used.
	  ○ Any third-party verification of the data reported.
	  ○ Whether any of the percentages are expected to change, and why.
	  ○ Any additional information about the data, such as whether the plastic packaging is in compliance with any mandatory or voluntary eco-design requirements, incentives on recycled content or any payment of a virgin plastic tax.
	• If applicable, explain why data is not collected and any plans for future data collection.

Explanation of terms	• **Commercialization:** placing goods/services into the market for financial gain.
	• **Packaged goods/products:** combination of an item and the packaging it is placed in, where the item cannot be used without the packaging being opened.
	• **Plastic packaging:** packaging whose main structural element is plastic (corresponding to 50% of packaging weight). This should include fossil-based, biobased as well as compostable, biodegradable, and oxo-degradable plastic. This also includes:
	  ○ Any plastic packaging that is (1) in direct contact with the product, (2) holding several units of packaging, (3) used for the transport of units of packaging (i.e., primary, secondary, and tertiary plastic packaging).
	  ○ Any plastic packaging applied to or offered to accompany any products sold (for example, plastic shopping bags or plastic cutlery accompanying food).
	(adapted from EMF's Global Commitment definitions and reporting guidelines)
	• **Recycled content:** proportion, by mass, of recycled material in a product. Only pre-consumer and post-consumer materials shall be considered as recycled content (adapted from ISO 14021:2016).
	  ○ **Pre-consumer recycled content:** content that has been recycled from materials diverted from the waste stream during a manufacturing process. (adapted from EMF's Global Commitment definitions and reporting guidelines).
	  ○ **Post-consumer recycled content:** content that has been recycled from materials generated by households or by commercial, industrial and institutional facilities in their role as end users of the product which can no longer be used for its intended purpose (adapted from EMF's Global Commitment definitions and reporting guidelines and ISO 14021:2016).
	• **Raw material content**: the plastic materials that make up a plastic product. (The EMF refer to this as 'material sourcing').

	• **Third-party verification:** Verification conducted by an independent entity that does not provide other services to the company (AFi, 2024). • **Virgin materials:** materials that have not been previously used or subjected to processing other than for their original production. In the context of plastic, virgin materials are materials not produced from pre-consumer or post-consumer recycled material. Virgin material could be from renewable sources (adapted from EMF's Circular Economy Glossary).

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	P
Questionnaire sector	Question level	All (Except FS)

(10.5.1) Indicate the circularity potential of the plastic packaging you sold and/or used.

Question details	
Question dependencies	This question only appears if you select "Yes" in response to column "Activity applies" for the rows: "Production/commercialization of plastic packaging", "Production/commercialization of goods/products packaged in plastics", and/or "Provision/commercialization of services that use plastic packaging (e.g., food services)" of 10.2.
Change from last year	No change
Rationale	Companies that monitor reusability and recyclability of their plastic packaging demonstrate a commitment to increasing the share of their packaging that has circularity potential and to tackling the plastic pollution crisis.
Ambition	Companies maximize the potential circularity of the plastic packaging they use and/or sell.
Response options	

0	1	2	3	4	5
Activity	Percentages available to report for circularity potential	% of plastic packaging that is reusable*	% of plastic packaging that is technically recyclable*	% of plastic packaging that is recyclable in practice at scale*	Please explain
Plastic packaging sold*	Select all that apply: • % reusable • % technically recyclable • % recyclable in practice and at scale • None	Percentage field [enter a number from 0-100 using a maximum of 2 decimal places]	Percentage field [enter a number from 0-100 using a maximum of 2 decimal places]	Percentage field [enter a number from 0-100 using a maximum of 2 decimal places]	Text field [maximum 1,000 characters]
Plastic packaging used*					

Requested content	*General* • The rows 'Plastic packaging sold' and 'Plastic packaging used' are presented based on selections in 10.2. o If you selected 'Yes' to the row 'Production / commercialization of plastic packaging' in 10.2, you will be presented with Row 1 'Plastic packaging sold'. o If you selected 'Yes' to the row 'Production of good/products packaged in plastics' and/or 'Provision / commercialization of services that use plastic packaging (e.g., food services)' in 10.2, you will be presented with Row 2 'Plastic packaging used'. • For packaging made from mixed materials, only report packaging whose main structural element is plastic (corresponding to 50% of packaging weight). *Percentages available to report for circularity potential (column 1)* • Select the types of circularity potential for which you're able to report the percentage of your plastic packaging that it applies to. • Selections in this column determine the presentation of columns 2, 3, and 4. *% of plastic packaging that is technically recyclable / % of plastic packaging that is recyclable in practice at scale (columns 3 and 4)* • See the 'Explanation of Terms' for what is considered 'technically recyclable' compared to 'recyclable in practice and at scale'. • Organizations should report the approach/tool they use to assess whether their plastic packaging is 'technically recyclable' or 'recyclable in practice and at scale' in column 5. • A publicly available, credible tool for distinguishing between plastic goods that are 'technically recyclable' and 'recyclable in practice and at scale' is the Ellen MacArthur Foundation's Recyclability Assessment Tool. *Please explain (column 5)*

	• If relevant, explain how you have assessed the recyclability 'in practice and at scale' of your packaging - whether you used the Ellen MacArthur Foundation's Recyclability Assessment Tool or another tool.
	• You may provide any further details useful to CDP data users, including:
	  ○ How the percentages were determined, e.g., weighted average of all plastics produced/used or estimated amounts.
	  ○ Any third party verification of the data reported.
	• If applicable, explain why data is not collected and any plans for future data collection.

Explanation of terms	• **Circular economy:** An economic system which eliminates waste and pollution, circulates products and materials, and regenerates nature (adapted from EMF's Circular Economy Glossary).
	• **Circularity potential:** the potential for products and materials to be reused, recycled, composted or otherwise circulated in the economy and natural systems (adapted from EMF's Circular Economy Introduction).
	• **Recyclable 'in practice and at scale':** successful post-consumer collection, sorting, and recycling, which is proven to work in practice and at scale. The test and threshold for assessment is a 30% recycling rate in multiple regions, collectively representing at least 400 million people. A possible alternative, especially relevant for more local players, is to check if a 30% post-consumer recycling rate is achieved in all the markets where a packaging is sold.
	  ○ **'At scale'** means that the proof needs to be more than a lab test, a pilot, or a single small region. It means that recycling of a certain product needs to be proven to work in practice in multiple regions, collectively representing a significant geographical area in terms of population size, ideally across different country and city archetypes.
	  ○ **'In practice'** means that within each of these regions, the recycling system (end-to-end system from consumer to recycled material) effectively recycles a significant share of all products of that type put on the market.
	(adapted from EMF's Global Commitment definitions and reporting guidelines)
	• **Reusable packaging and reusable plastic products**: packaging or a plastic product which has been designed to and proves its ability to accomplish multiple trips or rotations in a system for reuse after minimal processing (adapted from EMF's Global Commitment definitions and reporting guidelines).
	• **Technically recyclable:** Technical recyclability considers the technical potential to recycle a packaging, but does not take into account if the collection, sorting, and recycling of the packaging happens in practice, at scale, and with reasonable economics. Technically recyclable plastics must be made of plastic that is collected for recycling, has a market value, and/or is supported by a legislatively mandated program. (Note that some organizations refer to this as "packaging designed for recycling".)
	(adapted from EMF's Global Commitment definitions and reporting guidelines and Plastics Recyclers Europe)

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	P
Questionnaire sector	Question level	All (Expect FS)

Metrics for end-of-life management

(10.6) Provide the total weight of waste generated by the plastic you produce, commercialize, use and/or process and indicate the end-of-life management pathways.

Question details	
Question dependencies	This question only appears if you select "End-of-life management" in column "Value chain stages covered in mapping" of 1.24.1 AND "Yes" for any row except "Other activities not specified" in column "Activity applies" of 10.2.
Change from last year	Modified question
Rationale	For organizations that produce, commercialize, use, and/or process plastics, a crucial step in tackling plastics pollution is to understand their end-of-life management of plastics. This question allows organizations to indicate the amount of plastic waste that their organization generates, and how it is managed to drive progress in line with the waste hierarchy.
Ambition	• Organizations maximize the percentage of waste being reused, recycled or composted.
Response options	

0	1	2	3	4	5
Activity	Total weight of waste generated during the reporting year (Metric tons)	End-of-life management pathways available to report	% prepared for reuse	% recycling	% composting (industrial/home)
Production of plastic*	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Select all that apply: • Preparation for reuse • Recycling • Composting (industrial/home) • Waste to Energy • Incineration • Landfill • Mismanaged waste • Leakage • Other end-of-life management	Percentage field [enter a number from 0-100 using a maximum of 2 decimal places]	Percentage field [enter a number from 0-100 using a maximum of 2 decimal places]	Percentage field [enter a number from 0-100 using a maximum of 2 decimal places]

		pathway, please specify			
Commercialization of plastic*					
Usage of plastic*					
Processing of plastic waste*					

6	7	8	9	10	11	12
% waste to energy	% incineration	% landfill	% mismanaged waste	% leakage	% other	Please explain
Percentage field [enter a number from 0-100 using a maximum of 2 decimal places]	Percentage field [enter a number from 0-100 using a maximum of 2 decimal places]	Percentage field [enter a number from 0-100 using a maximum of 2 decimal places]	Percentage field [enter a number from 0-100 using a maximum of 2 decimal places]	Percentage field [enter a number from 0-100 using a maximum of 2 decimal places]	Percentage field [enter a number from 0-100 using a maximum of 2 decimal places]	Text field [maximum 1,000 characters]

[Fixed row]

Requested content	*General* • Plastic waste is any plastic material or goods which has reached end-of-life and is no longer in use. • The appropriateness of a methodology for calculating the end-of-life management pathway percentages should be determined on a case-by-case basis. • CDP makes no judgments on the methodologies applied by companies to produce this data. • Rows in this question are presented based off of selections in 10.2 o "Production of plastic" and "Commercialization of plastic" rows only appear if organizations select "Yes" in question 10.2 for rows: "Production/commercialization of plastic polymers (including plastic converters)" OR "Production/commercialization of durable plastic goods and/or durable components (including mixed materials)" OR "Production/commercialization of plastic packaging" OR "Production/commercialization of goods/products packaged in plastics." o "Usage of plastics" is shown in 10.6 when "Yes" is selected in row "Usage of durable plastic goods and/or durable components (including mixed materials)" OR "Provision/commercialization of services that use plastic packaging (e.g., food services)"

	○ "Processing of plastic waste" in 10.6 is shown when '"Yes" is selected in row "Provision of waste management and/or water management services" in 10.2.
	
	Total weight of waste generated during the reporting year (column 1)
	• The value entered must be in metric tons (1 metric ton = 1,000 kg).
	• CDP recognizes that this figure may be estimated rather than exact.
	
	End-of-life pathways percentages available to report (column 2)
	• Select the end-of-life pathways for which you can report the % of total weight of waste.
	• Selections in this column determine the presentation of columns 3 "% prepared for reuse" to column 11 "% other".
	
	Please explain (column 12)
	• Explain any exclusions to the data reported.
	• You may provide any further details useful to CDP data users, including:
	  • How the percentages were determined, e.g., by estimation or by calculating the weighted average of all plastic waste.
	  • Which tool or database was used to determine the percentages, for example, WWF ReSource Tracker, What A Waste Global Database or Plastic Footprint Network. Any third-party verification of the data reported.
	  ○ Whether any of the percentages are expected to change, and why.
	• Any collection systems you wish to highlight which contribute to the percentages of waste going to specific end-of-life management pathways. For example, Deposit Return Systems or separate collection, and any relevant incentives or leverages. If applicable, explain why data is not collected and any plans for future data collection.

Explanation of terms	• **Composting (industrial/home):** a process primarily characterized by forced aeration and natural heat production from biological activity that degrades material. This can either be done in an industrial facility or at home. Industrial composting processes must align with ASTM D6400. Compostable plastics must align with ISO 17088. • **End-of-life management:** the stage of the lifecycle where goods, materials and substances are no longer in use and go through a management system to process them for preparation for reuse, recycling, or disposal (adapted from European Environmental Bureau and Pew Charitable Trusts). • **End-of-life management pathway:** a generalized term used to describe the type of waste treatment process goods, materials and substances undergo once they reach end-of-life. • **Incineration:** the process of controlled, high-temperature combustion to destroy, render inert, or reduce waste to ash. This excludes Waste to Energy (adapted from ISO 24161). • **Landfill:** a permanent (i.e., more than one year) waste disposal site for the deposit of the waste onto or into land (i.e., underground). This can also be internal, where a producer of waste is carrying out their own waste disposal at the place of production (adapted from the Landfill Directive).

	• **Leakage:** the process of goods, materials or substances leaving the technosphere (human environment) and accumulating in the natural environment (adapted from Plastic Footprint Network). • **Mismanaged waste:** goods, materials or substances that are either littered or inadequately disposed. Inadequately disposed waste is not formally managed and includes disposal in dumps or open, uncontrolled landfills, where it is not fully contained. Waste is also considered mismanaged when its collection or disposal route creates a chance for it to be lost and potentially released into the environment. This includes waste that is not appropriately transported, collected, or stored (adapted from Jambeck et al., 2015 and IUCN The Marine Plastic Footprint). • **Preparation for reuse:** checking, cleaning, or repairing recovery operations, by which goods, materials or substances that have reached end-of-life are prepared so that they can be re-used without any other pre-processing (adapted from WRAP and the Waste Framework Directive). • **Production of plastics:** Production refers to manufacturing processes used to make plastic products. For example, for polymers this will refer to the polymerization process of monomers. For durable goods, this could refer to processes such as injection molding to create desired shapes and structures. For packaging, this could refer to processes of melting, extrusion and sealing to form the plastic packaging. • **Recycling:** any recovery operation by which waste materials are reprocessed into goods, materials or substances for the original or other purposes. This excludes Waste to Energy (adapted from ISO 15270 and the Waste Framework Directive). • **Waste to Energy:** any waste treatment process designed to recover energy from waste in the form of electricity or heat. This process is also called Energy Recovery (adapted from Plastic Leak Project and UNFCCC).

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	P
Questionnaire sector	Question level	All (except FS)

Module 11: Environmental Performance – Biodiversity

Module overview

Module Overview	• The data disclosed in this module will help with the understanding of the interdependence between biodiversity and business resilience. Demand is increasing for biodiversity-related data that will enable financial institutions to develop investment strategies, and to engage effectively with organizations to address the loss of forests and biodiversity that is exposing them to risk throughout their value chains. • Disclosure on actions to preserve or improve biodiversity will help organizations to evaluate the relevancy and efficacy of their commitments and consider the biodiversity-related risks and impacts of their business practices. • The module includes questions on exclusions, actions on commitments related to biodiversity, biodiversity indicators, areas important for biodiversity, and land resourced and land disturbed.
Sector-specific content	Additional questions on exclusions, resourced and disturbed land, artisanal and small-scale mining (ASM), biodiversity action plans (BAP), impacts on biodiversity, strategic business plans, biodiversity-related targets, mitigation hierarchy, additional conservation actions, closure and rehabilitation of mining projects and engagement activities for the Coal and Metals & Minning sectors.

Exclusions

(11.1) Within your reporting boundary, are there any geographical areas, business units or mining projects excluded from your disclosure?

Question details	
Change from last year	No change
Rationale	CDP seeks to share comprehensive and representative biodiversity-related data. If companies need to exclude areas of their business from their disclosure, data users must be informed of the exclusions as this may affect their analysis.
Ambition	The organization reports on all exclusions from the reporting boundary and does not have any significant exclusions from their disclosure.
Response options	Select one of the following options: • Yes • No

Requested content	*General* • You may exclude particular geographies, business activities, and/or small projects for which it is difficult to gather data when biodiversity impacts are sufficiently small. • Any groups, companies, businesses or organizations falling within your organizational boundary but not included in your disclosure should be reported in 11.1.1. • In all cases, the following principles of relevance and transparency must apply to all disclosures (adapted from the GHG Protocol): o Relevance: ensure the disclosure appropriately reflects the biodiversity impacts of the organization and serves the decision-making needs of users – both internal and external to the organization. o Transparency: address all relevant issues in a factual and coherent manner, based on a clear audit trail. Disclose any relevant assumptions and make appropriate references to the accounting and calculation methodologies and data sources used. • References throughout the questionnaire to "your organization" include all the entities within your reporting boundary for which you are providing information. Please apply this logic consistently when responding to questions.

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	B
Questionnaire sector	Question level	M-B only

(11.1.1) Please report your exclusions and describe their potential for biodiversity-related risk.

Question details	
Question dependencies	This question only appears if you select “Yes” in response to 11.1.
Change from last year	No change
Rationale	CDP seeks to share comprehensive and representative biodiversity-related data. Data users need to be informed of exclusions that may affect their analysis.
Response options	Please complete the following table. You are able to add rows by using the “Add Row” button at the bottom of the table.

1	2	3	4
Exclusion	**Description of exclusion**	**Potential for biodiversity-related risk**	**Please explain**
Select from: ● Country/area ● Business units ● Mining projects ● Other, please specify	Text field [maximum 2,400 characters]	Select from: ● No potential ● Potential for biodiversity-related risks but not evaluated ● Potential for biodiversity-related risks evaluated, but not disclosing to CDP ● Don’t know	Text field [maximum 2,400 characters]

[Add row]

Requested content	
	General • Any exclusions of your business can be highlighted here and duly explained. *Exclusion (column 1)* • Select the category that best describes the part of your business that is being excluded from your disclosure. *Description of exclusion (column 2)* • Clearly outline these exclusions, including details such as the exact geographical location, activity, and/or name of the business unit, mining project, or facility. *Potential for biodiversity-related risk (column 3)* Potential for biodiversity-related risk refers to any operation that may directly or indirectly impact biodiversity. Please indicate whether you have evaluated whether there is potential for such a risk for the excluded location, activity, project, etc. and whether there is potential risk present or not.

	Please explain (column 4) • Use this column to explain your exclusions and their (potential) linkage to biodiversity and provide an indication of the percentage of revenue that these represent.
Explanation of terms	**Business activity:** include any activity engaged in the primary purpose of making a profit. This is a general term that encompasses all the economic activities carried out by an organization during the course of business. This could be a type of business process for example. **Country/area:** can include a country/area, state/region, province, municipality or any other national, regional or local administrative division where your organization operates. **Mining project:** any set of activities undertaken for the purpose of extracting mineral resources, and the infrastructure required to support these activities. Mining projects may include exploration, mine construction, mining, mine closure, post-closure and related activities either as separately or in combination (Source: IRMA, 2018).

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	B
Questionnaire sector	Question level	M-B only

Actions on biodiversity-related commitments

(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

Question details	
Change from last year	No change
Rationale	This question enables organizations to demonstrate how they are achieving their vision and ambition for biodiversity through addressing the issues they have identified and committed to addressing. Your response to this question aligns with requirements of "Stage 2: Ambitions" in IUCN's Guidelines for planning and monitoring corporate biodiversity performance, which recommends that companies develop and deliver biodiversity goals and objectives.
Response options	Please complete the following table: *column/row appearance is dependent on selections in this or other questions.

1	2

Actions taken in the reporting period to progress your biodiversity-related commitments	Type of action taken to progress biodiversity-related commitments
Select from: • Yes, we are taking actions to progress our biodiversity-related commitments • No, we are not taking any actions to progress our biodiversity-related commitments • No, we are not taking any actions to progress our biodiversity-related commitments, but we plan to within the next two years • No, and we do not plan to undertake any biodiversity-related actions	Select all that apply: • Land/water protection • Land/water management • Species management • Education & awareness • Law & policy • Livelihood, economic & other incentives • Other, please specify

Requested content	*General*
	Select the options that best describe the actions your organization is taking to progress your biodiversity-related commitments.
	
	Type of actions taken to progress biodiversity-related commitments (column 2)
	• This column is presented only if "Yes, we are taking actions to progress biodiversity-related commitments" is selected in column 1 "Actions taken in the reporting period…".
	• Ensure that the options you select are consistent with and relevant to commitments selected in column "Environmental policy content" of question 4.6.1 "Provide details of your environmental policies", for any "Biodiversity" rows that were added.
	• Select:
	  ○ Land/Water protection: for actions taken to identify, establish or expand parks and other legally protected areas. For example, expanding national parks or identifying and establishing a nature reserve.
	  ○ Land/Water Management: for actions directed at conserving or restoring sites, habitats and the wider environment e.g. controlling poacher activity within protected areas.
	  ○ Species management: for actions directed at managing or restoring species, focused on the species itself. E.g. setting harvest quotas or selective culling to manage population size within a protected area.
	  ○ Education and Awareness: for actions directed at people to improve understanding and skills, and influence behavior. E.g. engaging with park managers to exchange knowledge on species identification or raising environmental awareness through company social media.
	  ○ Law and Policy: for actions to develop, change, influence and help implement formal legislation, regulations, and voluntary standards. This could include the promotion of conventions on biodiversity.
	  ○ Livelihood, Economic and other incentives: for actions to use economic and other incentives to influence behavior such as the use of certification, or positive incentives.

Additional information	• For guidelines on setting company ambitions on biodiversity performance, see IUCN's Guideline for planning and monitoring corporate biodiversity performance.

	• For further information on different conservation actions, see IUCN's Conservation Actions Classification Scheme (Version 2.0).

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	B
Questionnaire sector	Question level	All sectors (except FS)

Biodiversity indicator

(11.3) Does your organization use biodiversity indicators to monitor performance across its activities?

Question details	
Change from last year	No change
Rationale	Robust indicators are critical for a corporate-level assessment of biodiversity impact, by allowing the aggregation of data from different activities and geographies. This question allows an organization to demonstrate its use of indicators to track progress against its biodiversity goals and objectives and evaluate the success of its intervention/s. Your response to this question aligns with requirements of "Stage 3: Indicators" in IUCN's Guidelines for planning and monitoring corporate biodiversity performance, which recommends that companies collect, share and analyse biodiversity data that encourages learning and improvement.
Response options	Please complete the following table:

Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
Select from: • Yes, we use indicators • No, we do not use indicators, but plan to within the next two years • No	Select all that apply: • State and benefit indicators • Pressure indicators • Response indicators • Other, please specify

Requested content	*Indicators used to monitor biodiversity performance (column 2)* Select: ○ State and Benefit indicators: for state indicators focusing on improving habitats and species and benefit indicators that monitor ecosystem services goals. ○ Pressure indicators: for pressure indicators that are effective for tracking objectives. For example, a focus of a company objective on loss of habitats could have the indicator 'habitat cover change' with data collected on trends in habitat cover loss. ○ Response indicators: for response indicators that are informed by the company strategy. For example, to establish the coverage of protected areas.

Explanation of terms	• **Biodiversity indicators:** biodiversity indicators are communication tools that summarize data on complex environmental issues. They can be used to signal key issues to be addressed through policy or management interventions. Indicators, therefore, are important for monitoring the status and trends of biological diversity and, in turn, feeding back information on ways to continually improve the effectiveness of biodiversity policies and management programmes (GreenFacts, 2006).
Additional information	• For information on using indicators to assess biodiversity performance across company activities, see IUCN's Guideline for planning and monitoring corporate biodiversity performance. • For indicator(s) to be useful in a business application, they will need to take into consideration an understanding of the natural system, and an idea of how the system will respond to management (i.e., the indicator will provide a signal that can be attributed to a business). • Biodiversity indicators help us measure and monitor a) pressures or threats, such as trends in land and water use, habitat loss or invasive species, b) the state of species and ecosystems, such as the health of species or integrity of ecosystems, c) the conservation response, such as the protection of important biodiversity areas, and/or d) benefits to people, such as the ecosystem services that freshwater provides. Fine scale indicators may be developed to inform local decisions on the ground, such as determining the degree to which restoration or management practices are working. Broad scale indicators that aggregate information may be developed to report on the benefits of national environmental policy and conservation investments (IUCN, 2021). • **Note:** Organizations do not need to develop new indicators. There are several existing indicators used by conservationists. Examples of good biodiversity indicators include those developed for monitoring Aichi targets and the SDGs. Existing indicators can be reviewed and appropriate ones selected.

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	B
Questionnaire sector	Question level	All sectors (except FS)

Areas important for biodiversity

(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?

Question details	
Change from last year	Additional guidance
Rationale	Awareness of the proximity of your organization's activities to areas important for biodiversity demonstrates an understanding of the relationship between the two. This awareness allows organizations to mitigate the potential negative effects of their activities on areas important for biodiversity.
Ambition	• Organizations have accessed their activities and are aware of any that are located in or near to areas important for biodiversity.
Response options	Please complete the following table:

0	1	2
Type of area important for biodiversity	Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity	Comment
Legally protected areas	Select from: • Yes • Yes (partial assessment) • No • Not assessed • Data not available	Text field [maximum 2,500 characters]
UNESCO World Heritage sites		
UNESCO Man and the Biosphere Reserves		
Ramsar sites		
Key Biodiversity Areas		
Other areas important for biodiversity		

Requested content	*General* • Activities are considered to be located within an area important for biodiversity if there is total or partial overlap of the activities and an area important for biodiversity. You will be able to indicate the extent of the overlap in 11.4.1. • Activities are considered to be located near an area important for biodiversity if the area is within the site/operation's area of influence i.e., the area within which the activities may directly and/or indirectly cause impacts. For some sectors, such as metals and mining, it is possible for impacts to be felt as far as 70km away (Sonter, L.J.,

	Herrera, D., Barrett, D.J. et al., 2017). You will be able to indicate the distance in 11.4.1. *Indicate whether any of your activities are located in or near this type of area important for biodiversity (column 1)* • Select "Yes (partial assessment)" if there is at least one activity in or near, but proximity has not been assessed for all your activities. • Select "Not assessed" if proximity is not assessed by your organization. • Select "Data not available" if data on proximity is not collected by your organization at the corporate level. *Comment (column 2)* • If you selected "Not assessed" or "Yes (partial assessment)" in column 1 "Indicate whether any of your activities are located in or near this type of area important for biodiversity", you may explain the reasons why the issue has not been assessed or why the assessment was not done for all your projects. • If you selected "Yes" or "No" in column 1 "Indicate whether any of your activities are located in or near this type of areas important for biodiversity", you may provide information on the methods and tools used by your organization to assess the proximity to areas important for biodiversity. • If you selected "Data not available" in column 1 "Indicate whether any of your activities are located in or near this type of areas important for biodiversity", you may provide further details on the difficulties obtaining data and what data you would need to perform an assessment.
Explanation of terms	• Area of influence: the area within which a mining project may potentially directly and indirectly cause impacts. The area of direct impacts caused by mining-related activities includes the physical mine site footprint, areas adjacent to the project site that are affected by emissions and effluents, power transmission corridors, pipelines, borrow and disposal areas, etc., and the area affected by associated facilities that, although not part of the project that is being assessed, would not have been constructed in the absence of the project. Areas indirectly affected by mining-related activities include the physical footprint of non-project activities in the surrounding area that are caused or stimulated by the project plus the area affected by their emissions and effluents (IRMA, 2018, adapted from Gullison et al., 2015). • Key Biodiversity Areas (KBAs): sites contributing significantly to the global persistence of biodiversity. They represent the most important sites for biodiversity conservation worldwide, and are identified nationally using globally standardized criteria and thresholds (IUCN 2016). • Legally protected area: a clearly defined geographical space, recognized, dedicated and managed, through legal or other effective means, to achieve the long-term conservation of nature with associated ecosystem services and cultural values (IUCN, 2008). For the purposes of this CDP disclosure, only legally designated areas

	(i.e., designated by governments) are expected to be disclosed (e.g. Natural 2000 network of protected areas). • **Ramsar sites:** wetlands designated under the Convention on Wetlands of International Importance (the Ramsar Convention).
Additional information	• For spatial information on areas important for biodiversity, please check the WWF Biodiversity Risk Filter. More specifically, the tool's reputational risk contains a selection of datasets to highlight if an organization's activities are located near areas important for biodiversity such as Protected Areas (based on UNEP-WCMC's World Database of Protected Areas WDPA), Key Biodiversity Areas, and Sites of International Interest (i.e., UNESCO World Heritage Sites and Ramsar sites). • For spatial information and reports on areas important for biodiversity overlapped by mining concessions, refer to WWF-Sight. • For more details on the IUCN Protected Area Categories System, refer to the relevant IUCN webpage. • For more details on Key Biodiversity Areas (KBAs), refer to the KBA homepage.

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	B
Questionnaire sector	Question level	All sectors (Except FS)

(11.4.1) Provide details of your organization's activities in the reporting year located in or near to areas important for biodiversity.

Question details	
Question dependencies	This question only appears if you select "Yes" or "Yes (partial assessment)" in column 1 "Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity" for any row of 11.4
Change from last year	No change
Rationale	Awareness of the proximity of your organization's activities to areas important for biodiversity demonstrates an understanding of the relationship between the two. Information on your activities' proximity to such areas provide insights to investors and other data users on potential risks. It also facilitates better understanding of what to expect from your organization in terms of commitments and actions related to this issue. This awareness allows organizations to mitigate potential negative effects of their activities on areas important for biodiversity.
Ambition	Organizations implement mitigation measures to ensure their activities do not have negative impacts on areas important for biodiversity.
Response options	Please complete the following table. You are able to add rows by using the "Add Row" button at the bottom of the table.

1	2	3	4	5	6
Mining project ID	Types of area important for biodiversity	Protected area category (IUCN classification)	Country/area	Name of the area important for biodiversity	Proximity
Select from: • Project 1-70	Select all that apply: • Legally protected areas • UNESCO World Heritage sites • UNESCO Man and the Biosphere Reserves • Ramsar sites • Key Biodiversity Areas • Other areas important for biodiversity	Select from: • Category Ia-III • Category IV-VI • Unknown • Not applicable	Select from: [List of countries/areas]	Text field [maximum 500 characters]	Select from: • Overlap • Adjacent • Up to 5 km • Up to 10 km • Up to 25 km • Up to 50 km • Up to 70 km • Data not available

7	8	9	10	11	12
Area of overlap (hectares)	Briefly describe your organization's activities in the reporting year located in or near to the selected area	Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity	Mitigation measures implemented within the selected area	Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented	Further context for mining projects
Numerical field [enter a number from 0-999,999 using a maximum of 2 decimal places]	Text field [maximum 2,500 characters]	Select from: • Yes, but mitigation measures have been implemented • Yes, and no mitigation measures have been implemented • No • Not assessed	Select all that apply: • Site selection • Project design • Scheduling • Physical controls • Operational controls • Abatement controls • Restoration • Biodiversity offsets • Other, please specify	Text field [maximum 3,000 characters]	Text field [maximum 1,500 characters]

Requested content	*General* • Add a row to provide information for each area important for biodiversity that your activities (i.e., sites and/or operations) are located within or near to.

- If you have activities located in or near multiple areas important for biodiversity within a classification system listed in column 2 "Types of area important for biodiversity", add a separate row to report information for each area within that classification.

Protected area category (IUCN classification) (column 3)

- If you selected "Legally protected areas" in column 2 "Types of area important for biodiversity", specify its category based on the IUCN protected area category framework.
- Select "Unknown" only if you are unsure about the correct classification of the area.

Country/area (column 4)

- If the area important for biodiversity spans across more than one country/area, select the country/area within which the area falls primarily.

Name of the area important for biodiversity (column 5)

- Enter the name of the area/site, as specified in the types of area important for biodiversity selected in column 2.

Proximity (column 6)

- Select the option that best describes the distance from your organization's sites/operations to the areas important for biodiversity specified in column 5 "Name of the area important for biodiversity".
- Note that the specified distance in the "Up to […] km" options represent the maximum distance from the biodiversity- sensitive area that impacts may be detected.
- Select "Adjacent" if your organization's sites/operations are located side-by-side (i.e., share borders) with the biodiversity-sensitive area.
- Select "Data not available" if you are unable to determine the proximity.

Area of overlap (hectares) (column 7)

- This column is only presented if "Overlap" is selected in column 6 "Proximity".
- If calculating the overlap for a mining project, consider the whole mining project area and not only the existing mine footprint.

Briefly describe your organization's activities in the reporting year located in or near to the selected area (column 8)

- Provide details that contextualize the interaction between your organization's sites/operations and the area important for biodiversity.

- Include details of how the proximity selected in column 6 was determined.

Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity (column 9)

- Activities negatively affecting areas important for biodiversity refers to activities:
    - Leading to the deterioration of natural habitats and the habitats of species, and to disturbance of the species for which the protected area has been designated; and
    - Where mitigation measures have not been implemented accordingly.
- When assessing whether your activities could negatively affect biodiversity, you should consider both:
    - The direct impacts of physical sites, power transmission corridors, pipelines, disposal areas, and associated facilities that would not have been constructed in the absence of the sites/operations; and
    - The indirect impacts of any other activities associated with the sites/operations and of emissions/effluents released by the sites/operations.

Mitigation measures implemented within the selected area (column 10)

- This column is presented only if "Yes, but mitigation measures have been implemented" is selected in column 9 "Indicate whether any of your organization's…".
- The drop-down options are based on the mitigation hierarchy referred to in the guide prepared by The Biodiversity Consultancy to the Cross-Sector Biodiversity Initiative (CSBI, 2015):
    - Site selection – relocation of the site or site components away from an area recognized for its high biodiversity and ecosystem services value.
    - Project design – selection of the type of infrastructure, and its placing and mode of operation on the site.
    - Scheduling – changes in the timing of operational activities.
    - Physical controls – adaptation of the physical design of the infrastructure to reduce potential impacts, such as installing culverts on roads, or bird flight diverters on transmission lines.
    - Operational controls – management and regulation of the actions of people associated with the site/operations — including staff, contractors or (where feasible) project affected people and migrants.
    - Abatement controls – reduction of the levels of pollutants (e.g. emissions of dust, light, noise, gases, or

liquids) that could have negative impacts on biodiversity and ecosystem services.

- Restoration – the process of assisting the recovery of an ecosystem, that has been degraded, damaged, or destroyed (SER, 2002).
- Biodiversity offsets – measures taken to compensate for any residual significant, adverse impacts that cannot be avoided, minimized and / or rehabilitated or restored, in order to achieve no net loss or a net gain of biodiversity. Offsets can take the form of positive management interventions such as restoration of degraded habitat, arrested degradation or averted risk, protecting areas where there is imminent or projected loss of biodiversity (BBOP, 2012).

Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented (column 11)

- This column is presented if anything other than "Not assessed" is selected in column 9 "Indicate whether any of your organization's…".
- Provide further details and context regarding your selection in column 9 Indicate whether any of your organization's activities located in or near to the selected area could negatively affect":
  - If you selected "No", indicate the types of impacts included in your assessment and how you reached the conclusion that none of your sites/operations within this area important for biodiversity could negatively affect biodiversity.
  - If you selected "Yes, but mitigation measures have been implemented", describe the mitigation measures implemented and how they mitigate negative direct and indirect impacts of your activities on biodiversity.
  - If you selected "Yes, and no mitigation measures have been implemented", describe the potential negative impacts of your activities and explain why mitigation measures have not been implemented.
- Where possible, provide sector-specific details of the nature of the potential negative impacts and how this has informed the scope of your assessment and chosen mitigation measures. For example, you may wish to indicate if the nature of your sector activities impacts your organization's ability to avoid areas important for biodiversity (e.g., a utility organization that provides services to communities within an area important for biodiversity would need to consider mitigation methods that allow the organization to continue to provide their services).
- There is no need to describe the impacts of your mining project on the area important for biodiversity in this question. You will have

	the opportunity to disclose significant impacts on these areas in 11.9.1.

Requested content – [sector] (if applicable)
 	
[M-B only]
	Mining project ID (column 1)
	• Add a row for each mining project located in or near areas important for biodiversity.
	  ○ A mining project is considered to be in an area important for biodiversity if there is total or partial overlap.
	  ○ A mining project is considered to be near areas important for biodiversity if it is within the project's area of influence.
	• If a mining project is in or near more than one area important for biodiversity, add multiple rows for this project.
	• When referring to a specific mining project, make sure you select the same mining project identifier as in 1.18. For example, "Project 1" here should refer to the same mining project that was attributed to the "Project 1" identifier in 1.18.
	
	Further context for mining projects (column 12)
	• Provide details that contextualize interactions between the mining project and the area important for biodiversity, if any. This may include historical context, existence/absence of conflicts, regulatory aspects, and other relevant information.
	• Provide details on how distance and area of overlap were calculated.
	  ○ If the area of overlap specified in column 7 is not planned to be used for your activities, provide further details here.
	• If you selected "Not applicable" in column 3, provide an explanation on why you consider that IUCN protected area categories do not apply to this specific protected area.
	• If you selected "Unknown" in column 3, explain why here

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	B
Questionnaire sector	Question level	All sectors (Except FS)

Land resourced and land disturbed

(11.5) Can you disclose the mining project area and the area of land disturbed for each of your mining projects?

Question details

Change from last year	No change
Rationale	Mining organizations usually own, lease or manage large tracts of land, including areas that are not disturbed by mining-related activities. While land disturbed by mining-related activities represents a useful proxy for biodiversity-related impacts, information about the total area of land involved in the project allows understanding of what this disturbance represents in relative terms. This question provides investors and other data users with insights into your responsibilities as a land manager and the challenges associated with the future rehabilitation of the land disturbed.
Response options	Please complete the following table:

1	2
Disclosing mining project area and area of land disturbed	**Comment**
Select from: • Yes • Partially • No	Text field [maximum 2,400 characters]

Requested content	*General* • Select "Yes" if you are disclosing mining project area and area of land disturbed for all the mining projects listed in 1.18 • If data is only partially available, select "Partially". • If "Yes" or "Partially" is selected, you will be asked to provide details in the following 11.5.1 • If you select "No" or "Partially", use column 2 "Comment" to provide an explanation on why you are not disclosing full data on land resources and land disturbance
Explanation of terms	**Land disturbed:** land where substantial disruption of pre-existing habitats and land cover occurred, including physical and/or chemical alteration. (Adapted from: GRI, 2013) **Mining project area:** the total area of land owned, leased or managed by the organization for a given mining project, including areas that have not been disturbed by mining-related activities. **Mining-related activities:** physical activities (e.g., land disturbance and clearing, road building, sampling, airborne surveys, facility construction, ore removal, ore processing, waste management, reclamation, etc.) carried out during any phase of the mine life cycle (planning, impact assessment, exploration, mine construction, mining, mine closure, post-closure) (IRMA, 2018)

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	B
Questionnaire sector	Question level	M-B only

(11.5.1) Provide details on the mining project area and the area of land disturbed for each of your mining projects.

Question details	
Question dependencies	This question only appears if you select "Yes" or "Partially" in response to 11.5
Change from last year	No change
Rationale	CDP is encouraging disclosure of asset-level data for land resources and land disturbed. Only project- level data provides the necessary granularity to relate the disclosed data to the environmental context within which the organization operates.
Response options	Please complete the following table. You are able to add rows by using the "Add Row" button at the bottom of the table.

1	2	3	4	5	6
Mining project ID	**Total area of owned land/lease/project area (hectares)**	**Total area disturbed to date (hectares)**	**Area disturbed in the reporting year (hectares)**	**Type(s) of habitat disturbed in the reporting year**	**Comment**
Select from: • Project 1-70	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Select all that apply: ● Modified habitat ● Natural habitat ● Data not available	Text field [maximum 2,400 characters]

[Add row]

Requested content	*General* • This question asks for project-level data on land resources (land owned, leased or managed) and land disturbed. • Add a single row for each mining project your will be disclosing data on. *Mining project ID (column 1)*

	• When referring to a specific mining project, please make sure you select the same mining project identifier as in 1.18. For example, "Project 1" here should refer to the same mining project that was attributed to the "Project 1" identifier in 1.18. *Total area of owned land/lease/project area (hectares) (column 2)* • Inform the mining project area (in hectares), including the total area of land owned, leased and/or managed by your company for the specified mining project. • Use column 6 "Comment" to provide any relevant information on how the figure was calculated. If the figure provided is known to be incomplete or to have some level of imprecision, explain why this is the case. *Total area disturbed to date (hectares) (column 3)* • Inform the total area of land disturbed by mining-related activities during its lifetime, excluding the area of land that has already been restored/rehabilitated. • Use column 6 "Comment" to provide any relevant information on how the figure was calculated. If the figure provided is known to be incomplete or to have some level of imprecision, explain why this is the case. *Area disturbed in the reporting year (hectares) (column 4)* • Inform the total area of land disturbed by mining-related activities during the reporting year. • Use column 6 "Comment" to provide any relevant information on how the figure was calculated. If the figure provided is known to be incomplete or to have some level of imprecision, explain why this is the case. *Type(s) of habitat disturbed in the reporting year (column 5)* • If your company does not collect this data at the corporate level, or if a different classification is used, select 'Data not available'. In this case, you can use column 6 "Comment" to provide further explanation.
Explanation of terms	Mining project area: the total area of land owned, leased or managed by the organization for a given mining project, including areas that have not been disturbed by mining-related activities. Mining-related activities: physical activities (e.g., land disturbance and clearing, road building, sampling, airborne surveys, facility construction, ore removal, ore processing, waste management, reclamation, etc.) carried out during any phase of the mine life cycle (planning, impact assessment, exploration, mine construction, mining, mine closure, post-closure) (IRMA, 2018). Land disturbed: land where substantial disruption of pre-existing habitats and land cover occurred, including physical and chemical alteration (Adapted from GRI, 2013). Modified Habitat: modified habitats are areas that may contain a large proportion of plant and/or animal species of non-native origin, and/or where human activity has substantially modified an area's primary ecological functions and species composition. This excludes habitat that has been

	converted in anticipation of the project. Modified habitats may include areas managed for agriculture, forest plantations, reclaimed coastal zones, and reclaimed wetlands (IFC, 2012). Natural Habitat: natural habitats are areas composed of viable assemblages of plant and/or animal species of largely native origin, and/or where human activity has not essentially modified an area's primary ecological functions and species composition (IFC, 2012).

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	B
Questionnaire sector	Question level	M-B only

Artisanal and small-scale mining (ASM)

(11.6) Are there artisanal and small-scale mining (ASM) operations active in your mining project areas or in their area of influence?

Question details	
Change from last year	No change
Rationale	It is not unusual that large-scale mining projects come across artisanal and small-scale miners within their area of influence. Artisanal and small-scale mining (ASM) provides a source of livelihood for thousands of people but might also be associated with conflicts and environmental degradation, such as tropical deforestation. This data informs investors and other data users about potential challenges and risks you may be facing.
Response options	Select one of the following options: ● Yes ● No ● Data not available

Requested content	*General* • If artisanal and small-scale mining (ASM) operations occur in your mining project areas or in their areas of influence, select "Yes". You will be able to provide details in the following question 11.6.1 and in 11.19. • Select "No" if there are no ASM operations active in your mining project areas or in their areas of influence. • Also select "No" if ASM operations in the area of influence of your projects are small and/or occasional, with no potential to affect or be affected by your mining projects.

	• Select "Data not available" if data on ASM is not collected by your organization at the corporate level.
Explanation of terms	**Area of influence:** the area within which a project may potentially directly and indirectly cause impacts. The area of direct impacts caused by mining-related activities includes the physical mine site footprint, areas adjacent to the project site that are affected by emissions and effluents, power transmission corridors, pipelines, borrow and disposal areas, etc., and the area affected by associated facilities that, although not part of the project that is being assessed, would not have been constructed in the absence of the project. Areas indirectly affected by mining-related activities include the physical footprint of non-project activities in the surrounding area that are caused or stimulated by the project plus the area affected by their emissions and effluents (IRMA, 2018, adapted from Gullison et al. 2015). **Artisanal and small-scale mining (ASM):** formal or informal mining operations with predominantly simplified forms of exploration, extraction, processing, and transportation. ASM is normally low capital intensive and uses high labor-intensive technology. ASM can include men and women working on an individual basis as well as those working in family groups, in partnership, or as members of cooperatives or other types of legal associations and enterprises involving hundreds or even thousands of miners. For example, it is common for workgroups of 4-10 individuals, sometimes in family units, to share tasks at one single point of mineral extraction (e.g. excavating one tunnel). At the organizational level, groups of 30-300 miners are common, extracting jointly one mineral deposit (e.g. working in different tunnels), and sometimes sharing processing facilities (OECD, 2016). **Mining project area:** the total area of land owned, leased or managed by the organization for a given mining project, including areas that have not been disturbed by mining-related activities.
Additional information	• The following publications provide further guidance on the interaction between large-scale mining and artisanal and small-scale mining (ASM): - World Bank. 2009. Mining Together: Large-Scale Mining Meets Artisanal Mining, A Guide for Action. Washington, DC. - OECD (2017), OECD Due Diligence Guidance for Meaningful Stakeholder Engagement in the Extractive Sector, OECD Publishing, Paris. - OECD (2016), OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas: Third Edition, OECD Publishing, Paris.

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	B
Questionnaire sector	Question level	M-B only

(11.6.1) Provide details on artisanal and small-scale mining operations active in your mining project areas or in their area of influence. Indicate the associated challenges, if there are any.

Question details	
Question dependencies	This question only appears if you select "Yes" in response to 11.6.
Change from last year	No change
Rationale	This question gathers details on artisanal and small-scale mining operations active in your mining project areas or in their area of influence, as well as the associated challenges. It is important that this information is disclosed at asset-level, as it is unlikely that all projects face this issue.
Response options	Please complete the following table. You are able to add rows by using the "Add Row" button at the bottom of the table.

1	2	3	4	5
Mining project ID	**Where does artisanal/small-scale mining operations occur?**	**Legal status of artisanal and small-scale mining activity**	**Type of challenges**	**Please explain**
Select from: • Project 1-70	Select from: • Inside mining project area/lease • Adjacent to mining project area/lease • In the area of influence of the mining project • Other, please specify	Select from: • Legal / formalised • Illegal/informal • Both, legal and illegal • Data not available	Select all that apply: • Deforestation and/or forest degradation • Natural habitat conversion • Pollution • Poaching • Opposition to the mining project • Human right issues • No challenge identified • Other, please specify	Text field [maximum 2,400 characters]

[Add row]

Requested content	*General* • This question asks for project-level data on potential issues between your mining projects and artisanal and small-scale mining (ASM).

	• Add a new row for each mining project facing issues related to ASM. Add a single row for each mining project. • Occasional and/or insignificant ASM operations in the area of influence that have no potential to affect or to be affected by your mining projects don't need to be included. *Mining project ID (column 1)* • When referring to a specific mining project, please make sure you select the same mining project identifier as in 1.18. For example, "Project 1" here should refer to the same mining project that was attributed to the "Project 1" identifier in 1.18. *Where does artisanal/small-scale mining operations occur? (column 2)* • Select "Adjacent" if the mining project area is located side-by-side (i.e. share borders) with ASM operations. If it is sufficiently near to the ASM operations for you to be unsure whether it shares borders, also select "Adjacent". • If you select "Other, please specify", provide a label indicating where ASM operations occur. Further details can be provided in column 5 "Please explain". *Type of challenges (column 4)* • The list of options provided exemplifies types of challenges. • If any other challenges are being faced, select "Other, please specify" and provide a label. Further details can be provided in column 5 "Please explain". *Please explain (column 5)* • Provide information that contextualizes the relationship between the mining project and artisanal and small-scale mining operations. This may include historical context, details on existence/absence of conflicts, regulatory aspects and other relevant information. • Describe the challenges specified in column 4 "Type of challenge", if any. • There is no need to describe engagement with ASM in your response to this question. You will have the opportunity to disclose engagement activities in response to question 11.19.1.

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	B
Questionnaire sector	Question level	M-B only

Biodiversity Action Plan (BAP)

(11.7) Do you adopt biodiversity action plans to manage your impacts on biodiversity?

Question details	
Change from last year	No change
Rationale	The number of mining organizations adopting Biodiversity Action Plans (BAPs) in sites with high biodiversity risk is increasing. Developing BAPs in such cases can be seen as good practice and it might also be needed to demonstrate compliance with lender standards/requirements. BAPs complement existing environmental management systems, focusing on the organization's biodiversity management strategy. Developing BAPs for high-risk sites provides an indication to investors and other data users that the organization is tackling its biodiversity risks.
Response options	Select one of the following options: • Yes • No

Requested content	*General* • If your organization adopts a BAP as an instrument to manage biodiversity impacts and risks, select "Yes". • If your organization adopts different terminology (e.g., Biodiversity Management Plan or Ecological Management Plan) but it still fits the definition adopted by CDP for BAP, also select "Yes". • Select "No" if your organization does not adopt BAPs. This option should be selected even if none of your sites are considered to face relevant biodiversity risks.
Explanation of terms	Biodiversity Action Plan (BAP): a plan to manage potential risks to changes in biodiversity or ecosystem services arising from environmental aspects of assets and activities; it lists the actions to take to conserve or enhance biodiversity (CSBI, 2015).
Additional information	Further information on BAPs can be found in the following publications: • Cross-Sector Biodiversity Initiative (2015) A cross-sector guide for implementing the Mitigation Hierarchy. • IFC (2012) Performance Standard 6 – Biodiversity Conservation and Sustainable Management of Living Natural Resources. • IFC (2012). Guidance Note 6.

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	B
Questionnaire sector	Question level	M-B only

(11.7.1) Describe your criteria for defining which sites are required to produce biodiversity action plans.

Question details

Question dependencies	This question only appears if you select "Yes" in response to 11.7.
Change from last year	No change
Rationale	As there is not a unique standard or guideline defining when Biodiversity Action Plans (BAPs) are required, organizations might adopt different criteria. This information provides clarity to investors and other data users on your criteria for when BAPs are required.
Response options	This is an open text question with a limit of 5,000 characters. Please note that when copying from another document to the disclosure platform, formatting is not retained.

Requested content	*General* • Provide a description of the criteria your organization adopts to define which mining projects are required to produce BAPs. • If BAPs are only required for sites where there is a lender or regulatory requirement to do so, this should be stated here as a criterion.

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	B
Questionnaire sector	Question level	M-B

(11.8) Provide details on mining projects that are required to produce Biodiversity Action Plans.

Question details	
Question dependencies	This question only appears if you select "Yes" in response to 11.7.
Change from last year	No change
Rationale	This question asks details about the Biodiversity Action Plans (BAPs) your organization has in place. The number of mining organizations adopting BAPs for sites with high biodiversity risk is increasing. Developing BAPs in such cases is seen as a good practice and it might also be needed to demonstrate compliance with lender standards. BAPs complement existing environmental management systems, focusing the organization's biodiversity management strategy. Developing BAPs for high-risk sites provides an indication to investors and other data users that the organization is actively dealing with biodiversity risks associated with the business.

Response options	Please complete the following table:

1	2	3	4	5
Number of mining projects required to produce a BAP	**% of mining projects required to produce a BAP that have one in place**	**Format**	**Frequency BAPs are reviewed**	**Please explain**
Numerical field [enter a number from 0-999,999,999,999]	Numerical field [enter a number from 0-100]	Select all that apply: • Stand-alone document • Part of general Environmental Management System • Other, please specify	Select all that apply: • Regularly • Eventually • Not reviewed	Text field [maximum 2,400 characters]

Requested content	*General* • This question is only presented if you indicated in 11.7 that BAPs are adopted by your organization. • This information is requested at the corporate-level, i.e., you are not requested to disclose project-level data in this question. *Number of mining projects required to produce a BAP (column 1)* • Specify the number of mining projects required to produce a BAP according to the criteria you described in 11.7.1. *% of mining projects required to produce a BAP or projects that have one in place (column 2)* • When calculating your percentage, only consider mining projects where the BAP is already under implementation. *Format (column 3)* • Indicate if your BAP is a stand-alone document or is part of your environmental management system. • If none of the available options are suitable, select "Other, please specify" and a text box will appear for you to complete. *Frequency BAPs are reviewed (column 4)* • Select "Regularly" if there is an established timeframe for BAP review (e.g., every 3 years). • Select "Eventually" if BAPs are reviewed but there is no specified timeframe.

	• If different approaches for BAP review are adopted across your projects, select all applicable options. Provide further details and examples in column 5 "Please explain". *Please explain (column 5)* • If BAPs are not under implementation in all projects where they are required, i.e. the percentage in column 2 "% of total…" is less than 100%, provide an explanation on why this is the case and on your plans for developing BAPs for the remaining sites. • Describe, providing company-specific examples, how BAPs have helped your company to better manage environmental impacts and risks. • Provide details and rationale for the frequency your organization revises their BAPs.
Explanation of terms	**Biodiversity Action Plan:** a plan to manage potential risks to changes in biodiversity or ecosystem services arising from environmental aspects of assets and activities; it lists the actions to take to conserve or enhance biodiversity (CSBI, 2015).

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	B
Questionnaire sector	Question level	M-B only

Impacts on biodiversity

(11.9) Have any of your projects caused, or have the potential to cause, significant adverse impact(s) on biodiversity?

Question details	
Change from last year	No change
Rationale	This question elicits information on whether your projects have caused or are expected to cause significant impacts on biodiversity. Large-scale mining projects have the potential to cause significant impacts on biodiversity, and these are not always avoidable. This information provides insights to investors and other data users on the primary challenges you face regarding biodiversity-related issues.
Response options	Please complete the following table

1	2
Any projects caused, or have the potential to cause, significant adverse impact(s) on biodiversity	**Comment**
Select from:	Text field [maximum 2,400 characters]

• Yes • No • Data not available • Data available but not disclosing	

Requested content	*General* • Select "Yes" if any of your mining projects have caused, or have the potential to cause significant adverse impact(s) on biodiversity. You will be able to provide details in the following question. • Select "No" if none of your projects have caused, or have the potential to cause, significant adverse impact(s) on biodiversity. • If data on significant impacts on biodiversity is not collected by your organization at corporate level, select "Data not available". • If data on significant impacts on biodiversity is available but your organization is not able to disclose it, select "Data available but not disclosing". Use column 2 "Comment" to provide an explanation.
Explanation of terms	Significant impact on biodiversity: impact that can adversely affect the integrity of a geographic area or region, either directly or indirectly, by substantially changing its ecological features, structures, and functions across its whole area, and over the long term, so that habitat, its population levels, and the particular species that make the habitat important cannot be sustained. On a species level, a significant impact causes a population decline or change in distribution so that natural recruitment (reproduction or immigration from unaffected areas) cannot return to former levels within a limited number of generations. A significant impact can also affect subsistence or commercial resource use to the degree that the well-being of users is affected over the long term (GRI, 2018)

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	B
Questionnaire sector	Question level	M-B only

(11.9.1) For your disclosed mining projects, provide details of the significant adverse impacts on biodiversity, with the respective response to the impact.

Question details	
Question dependencies	This question only appears if you select 'Yes' in response to 11.9.
Change from last year	No change

Rationale	By disclosing significant biodiversity impacts you allow investors and other data users to better understand the biodiversity risks your organization faces, as well as the level of ambition of the response.
Response options	Please complete the following table. You can add rows by using the "Add Row" button at the bottom of the table.

1	2	3	4	5	6	7
Mining project ID	**Type of impact**	**Impact**	**Description of the impact**	**Consequence**	**Likelihood**	**Describe response**
Select from: • Project 1-70	Select from: • Direct • Indirect • Cumulative	Select from: • Deforestation and/or forest degradation • Conversion and/or degradation of natural habitats (other than forests) • Negative impacts on legally or internationally recognized areas • Fragmentation of ecosystems • Loss of rare and threatened species • Effects on sensitive or migratory species • Negative impacts on ecosystem service provision • Other, please specify	Text field [maximum 2,400 characters]	Select from: • Moderate • Serious • Extreme • Catastrophic • Other, please specify	Select from: • Almost certain • Likely • Possible • Unlikely • Rare	Text field [maximum 2,400 characters]

[Add row]

Requested content	*General*

- This question asks for project-level data on the significant impacts on biodiversity, which will usually be informed by your project's environmental impact assessment (EIA).
- Add a new row for each significant impact on biodiversity being disclosed.

Mining project ID (column 1)

- When referring to a specific mining project, please make sure you select the same mining project identifier as in 1.18. For example, "Project 1" here should refer to the same mining project that was attributed to the "Project 1" identifier in 1.18.
- If multiple significant impacts on biodiversity are being disclosed for a single mining project, add one row for each significant impact and repeat the same mining project ID.

Impact (column 3)

- The list includes examples of impacts that can lead to significant effects on biodiversity, depending on the local context and/or project characteristics.
- Select the option that best describes the significant impact on biodiversity you are disclosing.
- If none of the available options are suitable, please select "Other, please specify".
- If you select "Other, please specify", provide a label for the type of impact.

Description of the impact (column 4)

- Provide further contextual information on the significant adverse impact on biodiversity selected in column 3 "Impact". The description is expected to be project-specific (i.e., not a generic description of the impact).
- If you have selected 'Loss of rare and endangered species' or 'Effects on sensitive or migratory species' in column 3 "Impact", indicate which species are affected and how they are affected.
- If you have selected 'Negative impacts on legally or internationally recognized areas', name the area and provide details on the nature of the negative effects.

Consequence (column 5)

- Indicate the severity of the (potential) consequences of the impact, in accordance with the description provided in column 4 "Description of the impact".
- If needed, use the following examples as a reference for selecting the most suitable option (based on Hardner et. al., 2015):

    - Moderate: e.g., small-scale loss of natural habitat and net loss of species with a conservation status of Least Concern – LC, Near Threatened - NT or Vulnerable - VU;
    - Serious: e.g., large-scale loss of natural habitat; small-scale conversion of critical habitat; net loss of species with a conservation status of Endangered - EN; or conservation status of species changes to EN due to project impacts;
    - Extreme: large-scale loss of critical habitat (with species with a conservation status of EN); small-scale loss of critical habitat (with species with a conservation status of Critically Endangered - CR); net loss in species with a conservation status of CR; or conservation status of species changes to CR due to project impacts;

	○ Catastrophic: Large-scale loss of critical habitat or conservation status of species changes to Extinct in the Wild - EW due to project impacts. • If none of the available options are suitable or in case you use a different and non-comparable impact assessment approach, please select "Other, please specify". • If you select "Other, please specify", provide a label or short explanation. *Likelihood (column 6)* • Indicate how likely is it that the impact will occur, in accordance with the description provided in column 4 "Description of the impact". • Use the following description as a reference for selecting the most suitable option (based on Hardner et. al., 2015): ○ Almost certain: expected to occur in project plan; ○ Likely: probably will occur in project plan; ○ Possible: might occur in some circumstances; ○ Unlikely: may occur at some time; ○ Rare: only in exceptional circumstances. *Describe response (column 7)* • Use this section to provide details on how your organization has managed the impact, detailing your approach, stakeholders involved and outcomes to date.
Explanation of terms	**Consequence:** consequence is assessed in terms of how impacts alter the viability of a biodiversity value (in other words, the ability of a biodiversity value to persist over time). The viability of a biodiversity value is a function of its irreplaceability and vulnerability. Irreplaceability relates to the number of sites or the geographic extent where the value is present; if a biodiversity value (for example, a rare habitat type) occurs only at a few sites, then it is highly irreplaceable. Vulnerability relates to the impact and likelihood of existing and future threats; a vulnerable biodiversity value is one that has experienced rapid loss over recent history and/or is faced by current threats that will lead to rapid loss ((Hardner et. al., 2015) **Conservation status:** Least Concern (LC), Near Threatened (NT), Vulnerable (VU), Endangered (EN), Critically Endangered (CR) and Extinct in the Wild (EW) are categories of global extinction risk, based on the IUCN Red List classification system. Species classified as VU, EN and CR are considered to be threatened species. For details see: https://www.iucnredlist.org. **Critical habitat:** critical habitats are areas with high biodiversity value, including (i) habitat of significant importance to Critically Endangered and/or Endangered species; (ii) habitat of significant importance to endemic and/or restricted-range species; (iii) habitat supporting globally significant concentrations of migratory species and/or congregatory species; (iv) highly threatened and/or unique ecosystems; and/or (v) areas associated with key evolutionary processes ((IFC, 2012) **Natural habitat:** natural habitats are areas composed of viable assemblages of plant and/or animal species of largely native origin, and/or where human activity has not essentially modified an area's primary ecological functions and species composition ((IFC, 2012)

	Significant impact on biodiversity: impact that can adversely affect the integrity of a geographic area or region, either directly or indirectly, by substantially changing its ecological features, structures, and functions across its whole area, and over the long term, so that habitat, its population levels, and the particular species that make the habitat important cannot be sustained. On a species level, a significant impact causes a population decline or change in distribution so that natural recruitment (reproduction or immigration from unaffected areas) cannot return to former levels within a limited number of generations. A significant impact can also affect subsistence or commercial resource use to the degree that the well-being of users is affected over the long term (GRI, 2018)

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	B
Questionnaire sector	Question level	M-B only

Strategic business plan

(11.10) Are biodiversity issues integrated into any aspects of your long-term strategic business plan, and if so how?

Question details	
Change from last year	No change
Rationale	This question allows organizations to explain if and how they have considered and acted upon biodiversity-related issues at a high level. This question is not asking simply about your organization's response to biodiversity-related issues. Investors and other data users are interested in forward-looking strategic innovations and financial decisions that have been driven by market opportunities, public policy objectives, and corporate responsibility commitments related to biodiversity.
Response options	Please complete the following table:

0	1	2	3
Aspect of strategy	**Are biodiversity-related issues integrated?**	**Long-term time horizon (years)**	**Please explain**
Long-term business objectives	Select from: • Yes, biodiversity-related issues are integrated • No, biodiversity-related issues were reviewed but not considered as	Select from: • 5-10 • 11-15 • 16-20 • 21-30 • >30	Text field [maximum 2,400 characters]

	strategically relevant/significant • No, biodiversity-related issues not yet reviewed, but there are plans to do so in the next two years • No, biodiversity-related issues were not reviewed and there are no plans to do so		
Strategy for long-term objectives			
Financial planning			

Requested content	*General* • When responding to this question, organizations should consider if, what and how biodiversity-related issues have affected the 3 aspects of their business planning at the corporate level for a time horizon beyond 5 years. Primarily, consider if the following issues have affected your long-term strategic business plan: o Avoiding, reducing, restoring or compensating biodiversity impacts; o Costs of compliance to biodiversity-related regulation; o Biodiversity-related land use restrictions (e.g., protected areas). • This could be in response to existing risks or future risks, but could also include other considerations, inside and outside of the organization, such as current and future market opportunities, public policy agendas, and corporate responsibility commitments. *Are biodiversity-related issues integrated? (column 1)* • You should answer "Yes, biodiversity-related issues are integrated" if they have been included in your organization's long-term objectives, strategy to realize these objectives and its long-term financial planning. *Long-term time horizon (column 2)* • Select the option that best describes how far into the future your organization considers biodiversity-related issues in each aspect of its business strategy. *Please explain (column 3)* • Provide further details on how biodiversity-related issues are integrated into each aspect of the strategy, using company-specific examples. • Explain why you have chosen the time horizon indicated in column 2 "Long-term time horizon". • Specify whether these plans apply to all of your disclosed commodities or to only a selection of them. If your plans do not apply to all your commodities, please provide your reasons here. • If you indicated in column 1 "Are biodiversity-related issues integrated?" that you have plans to review biodiversity-related issues in the next two years, provide details of your plans.

	• If you have not integrated these issues in any aspects of your business plans, indicate your primary reason for not doing so and provide an explanation.
Explanation of terms	**Biodiversity-related issues:** for the purpose of this questionnaire, this refers to business impacts and dependencies on biodiversity. This includes direct and indirect impacts leading or contributing to biodiversity loss (e.g., habitat degradation and species loss), as well as risks associated with the business' dependencies on biodiversity (e.g., regulatory and reputational risks). **Business objectives:** these describe what the organization expects to accomplish over a specified time period, and typically include a statement of purpose and anticipated future state for the organization. **Financial planning:** includes outlining the actions, assets, and resources necessary to meet an organization's objectives and strategic goals. It is not limited to just creating a "financial plan", but also includes long-term capital allocations that will go beyond the typical 3-5 year financial plan (e.g., investment, research and development, manufacturing, and markets) (TCFD, 2017). **Strategy:** refers to an organization's anticipated future state. The strategy creates a benchmark against which the organization can monitor and measure its progress in reaching that desired state. The strategy design can involve reviewing the motive and scope behind the organization's activities and the nature of its businesses, considering the risks and opportunities it faces and the environment in which it operates (TCFD, 2017).

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	B
Questionnaire sector	Question level	M-B only

Biodiversity-related targets

(11.11) Have you specified any measurable and time-bound targets related to your commitments to reduce or avoid impacts on biodiversity?

Question details	
Change from last year	Modified guidance
Rationale	This question asks about specific targets on avoiding or reducing biodiversity-related impacts and risks. Effective implementation of policies and commitments requires specific targets to be set. Ambitious targets reflect how urgent biodiversity issues are being addressed by organizations. Information disclosed about your targets provides CDP data users with a way of tracking your progress towards sustainability. Organizations also benefit from setting targets by having clear indicators of their progress towards better biodiversity stewardship.

Response options	Select one of the following options: • Yes • No

Requested content	*General* • Select "Yes" if biodiversity-related targets were active during the reporting year, including targets that have been reached during this period. • Note that these targets should be in line with your policy and commitments and refer to specific, measurable, achievable and timebound actions. For example, you may have targets for reaching 'No Net Loss' by a certain date or to increase the percentage of mines with a Biodiversity Action Plan.
Explanation of terms	**Target:** a specific measurable output to be achieved within a specific timeframe. Targets often act as steps towards a wider and long-term corporate goal.

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	B
Questionnaire sector	Question level	M-B only

(11.11.1) Provide details of your targets related to your commitments to reduce or avoid impacts on biodiversity, and progress made.

Question details	
Question dependencies	This question only appears if you select "Yes" in response to 11.11.
Change from last year	Modified guidance
Rationale	This question asks about specific biodiversity-related targets. Effective implementation of policies and commitments requires specific, measurable and time-bound targets to be set. Ambitious targets reflect how urgent biodiversity issues are being addressed by organizations. Information disclosed about your targets provides CDP data users with a way of tracking progress towards sustainability. Organizations also benefit from setting specific and measurable targets by having clear indicators of their progress towards better biodiversity stewardship.
Response options	Please complete the following table. The table is displayed over several rows for readability. You can add rows by using the "Add Row" button at the bottom of the table

1	2	3	4	5	6

Target reference number	Target label	Base year	Target year	% of target achieved	Please explain
Select from: • Target 1 • Target 2 • Target 3 • Target 4 • Target 5 • Target 6 • Target 7 • Target 8 • Target 9 • Target 10 • Target 11 • Target 12 • Target 13 • Target 14 • Target 15 • Target 16 • Target 17 • Target 18 • Target 19 • Target 20	Text field [maximum 2,400 characters]	Numerical field [enter a number between 1900 and 2025 with no decimal places]	Numerical field [enter a number between 2020 and 2100 with no decimal places]	Select from: • 0% • 1-10% • 11-20% • 21-30% • 31-40% • 41-50% • 51-60% • 61-70% • 71-80% • 81-90% • 91-99% • 100% • Data not available	Text field [maximum 2,400 characters]

[Add row]

Requested content	*General* • Please disclose your main biodiversity-related targets that were active during the reporting year. • Targets that have been achieved during the reporting year should also be disclosed. *Target reference number (column 1)* • Please select a single unique reference number for each target. • You can provide a maximum of 20 different targets (Target 1- Target 20). • Each reference number shall be used to track progress on the specific target in the following years. *Target label (column 2)* • Transcribe your target, ideally in the exact terms in which the target is presented by your organization in internal and/or external documents. • You will be asked to provide details about the target in column 6 ('Please explain').

	Base year (column 3)
	• This date is a reference point in the past for which your organization is able to provide reliable baseline data regarding a specific target.
	• This is not necessarily the year the commitment was established, but rather the year against which you will track your progress towards the target.
	
	Target year (column 4)
	• This date represents when you expect to achieve your target.
	
	% of target achieved (column 5)
	• Indicate how much progress your organization has made so far towards achieving the target.
	
	Please explain (column 6)
	• Use this column to provide additional information on your targets, including:
	  ○ why has the target been chosen;
	  ○ how it relates to your commitments;
	  ○ how the company is planning to meet the target.
	• Provide company-specific examples of the outcomes achieved so far.

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	B
Questionnaire sector	Question level	M-B only

Mitigation hierarchy

(11.12) Has your organization adopted avoidance and/or minimization as strategies to prevent or mitigate significant adverse impacts on biodiversity?

Question details	
Change from last year	No change
Rationale	Actions to mitigate impacts on biodiversity can be more effective and efficient if adopted at the early stages of the project. Later, mitigation measures are often more limited, costly and involve a higher degree of uncertainty about expected outcomes. Managing relevant impacts and risks by means of avoidance and minimization indicates to investor and other data users that your organization is aligned with sector best practices, as well as being more likely to prevent unforeseen risks.
Response options	Select one of the following options: • Yes

	• No

Requested content	*General* • In this question, your organization is asked to disclose whether you have adopted at least one of the first two steps of the mitigation hierarchy framework: avoidance and minimization. • Select 'Yes' if you are able to provide relevant examples of avoidance and/or minimization actions, even if your organization has not made a public commitment specifically on the mitigation hierarchy. • Organizations that have committed to implement the mitigation hierarchy framework in 11.10 are expected to indicate that avoidance and/or minimization have been adopted as strategies to mitigate biodiversity impacts and risks.
Explanation of terms	Avoidance: measures taken to anticipate and prevent adverse impacts on biodiversity before actions or decisions are taken that could lead to such impacts (CSBI, 2015). Minimization: measures taken to reduce the duration, intensity, significance and/or extent of impacts (including direct, indirect and cumulative impacts, as appropriate) that cannot be completely avoided, as far as is practically feasible. (Minimize as used here does not imply an intention to 'reduce to zero', which is its legal meaning in some jurisdictions. Some organizations have chosen to avoid using the words 'minimize'/'minimization' and instead use words like 'limit'/'limitation' and 'reduce'/'reduction'.) (CSBI, 2015). Mitigation hierarchy: the sequence of actions to anticipate and avoid impacts on biodiversity and ecosystem services; and where avoidance is not possible, minimize; and, when impacts occur, rehabilitate or restore; and where significant residual impacts remain, offset (CSBI, 2015). Significant impact on biodiversity: impact that can adversely affect the integrity of a geographic area or region, either directly or indirectly, by substantially changing its ecological features, structures, and functions across its whole area, and over the long term, so that habitat, its population levels, and the particular species that make the habitat important cannot be sustained. On a species level, a significant impact causes a population decline or change in distribution so that natural recruitment (reproduction or immigration from unaffected areas) cannot return to former levels within a limited number of generations. A significant impact can also affect subsistence or commercial resource use to the degree that the well-being of users is affected over the long term (GRI, 2018).
Additional information	For more information on the mitigation hierarchy, refer to the guide prepared by The Biodiversity Consultancy to the Cross-Sector Biodiversity Initiative – CSBI (CSBI, 2015).

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	B
Questionnaire sector	Question level	M-B only

(11.12.1) Provide relevant company-specific examples of your implementation of avoidance and minimization actions to manage adverse impacts on biodiversity.

Question details	
Question dependencies	This question only appears if you select 'Yes' in response to 11.12.
Change from last year	No change
Rationale	This question asks for relevant examples that provide evidence that significant biodiversity-related impacts and risks were managed by adopting avoidance and/or minimization actions.
Response options	Please complete the following table. You can add rows by using the "Add Row" button at the bottom of the table.

1	2	3
Mining project ID	**Approach and type of measure**	**Description**
Select from: • Project 1-70	Grouped dropdowns (single-select group; single-select option) from dropdown list below **Avoidance** • Site selection • Project design • Scheduling • Other avoidance measure, please specify **Minimization** • Physical controls • Operational controls • Abatement controls • Other minimization measure, please specify	Text field [maximum 2,400 characters]

[Add row]

Requested content	*General* • This question asks for relevant examples of avoidance and/or minimization measures adopted by your organization in the process of managing adverse impacts on biodiversity. It is not necessary to provide data on all instances these strategies were adopted.

	• If you have operations in countries/areas of high-deforestation risk, it is desirable that you disclose avoidance and/or minimization examples related to deforestation and forest degradation. *Mining project ID (column 1)* • When referring to a specific mining project, please make sure you select the same mining project identifier as in 1.18. For example, "Project 1" here should refer to the same mining project that was attributed to the 'Project 1' identifier in 1.18. *Approach and type of measure (column 2)* • Please consider the following when selecting the most suitable option (CSBI, 2015): o Avoidance through site selection: involves the relocation of the project site or components away from an area recognized for its high biodiversity and ecosystem services value. o Avoidance through project design: takes place when selecting the type of infrastructure, and its placing and mode of operation on the project site. o Avoidance through scheduling: is achieved through changes in the timing of project activities. o Minimization through physical controls: adapting the physical design of project infrastructure to reduce potential impacts, such as installing culverts on roads, or bird flight diverters on transmission lines. o Minimization through operational controls: managing and regulating the actions of people associated with the project — including staff, contractors or (where feasible) project-affected people and migrants. o Minimization through abatement controls: taking steps to reduce levels of pollutants (e.g. emissions of dust, light, noise, gases or liquids) that could have negative impacts on biodiversity and ecosystem services. • Avoidance/minimization measures adopted by your organization might involve an overlap between the options listed. If that is the case, select the most relevant option and provide further details in column 4 "Description". • If you would like to add another type of measure, select "Other avoidance measure, please specify" or "Other minimization measure, please specify" and a text box will appear for you to complete. *Description (column 3)* • Describe the avoidance/minimization measure adopted in the mining project, including information on how it allowed your company to avoid/minimize biodiversity-related impacts and risks.
Explanation of terms	Significant impact on biodiversity: impact that can adversely affect the integrity of a geographic area or region, either directly or indirectly, by substantially changing its ecological features, structures, and functions across its whole area, and over the long term, so that a habitat, its population levels, and the particular species that make the habitat important cannot be sustained. On a species level, a significant impact causes a population decline or change in distribution so that natural recruitment (reproduction or immigration from unaffected areas) cannot return to former levels within a limited number of generations. A significant impact can

	also affect subsistence or commercial resource use to the degree that the well-being of users is affected over the long term (GRI, 2018)

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	B
Questionnaire sector	Question level	M-B only

(11.13) Have significant impacts on biodiversity been mitigated through restoration?

Question details	
Change from last year	No change
Rationale	Restoration of biodiversity features is an option for compensating impacts that could not be avoided or minimized. It is an important step for organizations to achieve their commitments regarding reducing their impact on biodiversity (e.g. 'No Net Loss' or 'Net Positive Impact'), and to manage regulatory and reputational risks. By indicating that you are taking action to reduce residual impacts, you provide an indication to investors and other stakeholders that your organization is adopting biodiversity management best practices.
Response options	Please complete the following table:

1	2
Have significant impacts on biodiversity been mitigated through restoration?	**Comment**
Select from: • Yes • Partially • No • Data not available	Text field [maximum 2,400 characters]

Requested content	*General* • This question only refers to biodiversity restoration in the context of the mitigation hierarchy, i.e., to reduce significant residual impacts on biodiversity that could not be avoided or minimized (see "Explanation of Terms"). • You will be able to disclose restoration that occurred in other contexts in the following questions (e.g., 11.13.1 and 11.14.1). *Have significant impacts on biodiversity been mitigated through restoration? (column 1)*

	• Select “Yes” if restoration is regularly applied throughout your mining projects to reduce significant residual impacts on biodiversity that could not be avoided or minimized. • If restoration occurs only in selected projects or if you only have data available on restoration for selected projects, select “Partially”. In this case, you may use column 2 “Comment” to provide details on why this is the case. • Select “Data not available” if data on biodiversity restoration is not collected by your organization at the corporate level. In this case, you may use column 2 “Comment” to provide details on why this is the case.
Explanation of terms	• **Restoration (mitigation hierarchy):** in the context of the mitigation hierarchy, restoration refers to measures taken to repair degradation or damage to specific biodiversity features and ecosystem services of concern (which might be species, ecosystems/habitats or particular ecosystem services) following project impacts that cannot be completely avoided and/or minimized (CSBI, 2015). • **Significant impact on biodiversity:** impact that can adversely affect the integrity of a geographic area or region, either directly or indirectly, by substantially changing its ecological features, structures, and functions across its whole area, and over the long term, so that a habitat, its population levels, and the particular species that make the habitat important cannot be sustained. On a species level, a significant impact causes a population decline or change in distribution so that natural recruitment (reproduction or immigration from unaffected areas) cannot return to former levels within a limited number of generations. A significant impact can also affect subsistence or commercial resource use to the degree that the well-being of users is affected over the long term (GRI, 2018).

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	B
Questionnaire sector	Question level	M-B only

(11.13.1) Provide details on restoration actions you have in place in your sites.

Question details	
Question dependencies	This question only appears if you select “Yes” and “Partially” in response 11.13.
Change from last year	No change
Rationale	By disclosing biodiversity restoration actions, you provide evidence to investors and other data users on your actions for implementing the mitigation hierarchy framework across your mining project(s).

Response options	Please complete the following table. You can add rows by using the "Add Row" button at the bottom of the table.

1	2	3	4	5	6	7
Mining project ID	**Description of the impact being mitigated by restoration**	**Type of ecosystem restored**	**Total area restored to date (hectares)**	**Total area to be restored (hectares)**	**Target year**	**Describe restoration actions**
Select from: • Project 1-70	Text field [maximum 2,400 characters]	Select from: • Forest ecosystems • Other ecosystems • Data not available	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Numerical field [enter a number with no decimal places]	Text field [maximum 2,400 characters]

[Add row]

Requested content	*General* • This question asks for project-level data on restoration measures implemented to mitigate significant impacts on biodiversity and reduce the residual impacts of your projects. • Disclose all restoration projects your organization implemented as part of the application of the mitigation hierarchy framework. Add a new row for each restoration project. *Mining project ID (column 1)* • When referring to a specific mining project, please make sure you select the same mining project identifier as in 1.18. For example, "Project 1" here should refer to the same mining project that was attributed to the "Project 1" identifier in 1.18. *Description of the impact being mitigated by restoration (column 2)* • Describe the significant impact on biodiversity your restoration actions aim at mitigating, including the methods used to assess the impact. • Provide an explanation on why avoidance and/or minimization have not prevented this impact. *Total area restored to date (hectares) (column 4)* • This refers to the total area restored up to the reporting year. • If area is not a metric that applies to the kind project you are implementing, then input '0' (zero). Further details can be provided in column 7 "Describe restoration actions". *Total area to be restored (hectares) (column 5)* • This refers to the total area that will be restored when the biodiversity restoration is fully accomplished, i.e. by the target year, disclosed in column 6 "Target year".

	• If area is not a metric that applies to the kind project you are implementing, then input '0' (zero). Further details can be provided in column 7 "Describe restoration actions". *Target year (column 6)* • This represents the year you expect to accomplish the restoration of the area, i.e., when the natural ecosystem has recovered from disturbance and does not need human intervention anymore (see 'Additional information' for further details on attributes of restored ecosystems). *Describe restoration actions (column 7)* • Describe relevant aspects of the restoration project, including: biodiversity features targeted (species, habitats and/or ecosystems), objectives, performance indicators, monitoring approach, as well as any relevant legal/regulatory aspects.
Explanation of terms	**Residual impact:** the remaining adverse impact on biodiversity after appropriate avoidance, minimization and rehabilitation measures have been taken according to the mitigation hierarchy (BBOP, 2012). **Significant impact on biodiversity:** impact that can adversely affect the integrity of a geographic area or region, either directly or indirectly, by substantially changing its ecological features, structures, and functions across its whole area, and over the long term, so that a habitat, its population levels, and the particular species that make the habitat important cannot be sustained. On a species level, a significant impact causes a population decline or change in distribution so that natural recruitment (reproduction or immigration from unaffected areas) cannot return to former levels within a limited number of generations. A significant impact can also affect subsistence or commercial resource use to the degree that the well-being of users is affected over the long term (GRI, 2018)
Additional information	See "The SER Primer on Ecological Restoration" (SER, 2002), Section 3, for a description of the attributes of restored ecosystems.

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	B
Questionnaire sector	Question level	M-B only

Additional conservation actions

(11.14) Have significant residual impacts of your projects been compensated through biodiversity offsets?

Question details	
Change from last year	No change
Rationale	Biodiversity offsetting is a mechanism to compensate impacts on biodiversity that could not be otherwise mitigated. Offsets are usually essential to achieve "No Net Loss" or "Net Positive Impact" commitments. Financial institutions or governmental regulation might also require biodiversity offsets to be implemented by your organization. By disclosing the biodiversity offset projects, organizations demonstrate to investors and other data users that commitments are taken seriously.
Response options	Please complete the following table:

1	2
Have residual impacts been compensated through biodiversity offsets?	**Comment**
Select from: • Yes • Partially • No • Data not available	Text field [maximum 2,400 characters]

Requested content	*General* • Select "Yes" if biodiversity offsets are applied throughout your mining projects to compensate for significant residual impacts on biodiversity that could not be avoided, minimized or restored. • If offsets are applied only in selected projects, select "Partially". In this case, use column 2 "Comment" to provide an explanation. • If "Yes" or "Partially" are selected, you will be asked to provide details in the following question 11.14.1. • Select "Data not available" if data on biodiversity offsets is not collected by your organization at the corporate level. In this case, use column 2 ('Comment') to provide an explanation.
Explanation of terms	**Biodiversity offset:** measures taken to compensate for any residual significant, adverse impacts that cannot be avoided, minimized and/or rehabilitated or restored, in order to achieve no net loss or a net gain of biodiversity. Offsets can take the form of positive management interventions such as restoration of degraded habitat, arrested degradation or averted risk, protecting areas where there is imminent or projected loss of biodiversity (BBOP, 2012)

	Residual impact: the remaining adverse impact on biodiversity after appropriate avoidance, minimization and rehabilitation measures have been taken according to the mitigation hierarchy (BBOP, 2012)
Additional information	The Business and Biodiversity Offsets Program – BBOP represents a core source of information and guidelines related to biodiversity offsets.

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	B
Questionnaire sector	Question level	M-B only

(11.14.1) Provide details on the biodiversity offsets you have in place.

Question details	
Question dependencies	This question only appears if you select "Yes" or "Partially" in response to 11.14.
Change from last year	No change
Rationale	This question looks for evidence that your organization is adopting biodiversity offsetting.
Response options	Please complete the following table. You can add rows by using the "Add Row" button at the bottom of the table.

1	2	3	4	5	6
Mining project ID	**Description of the impact being offset**	**Motivation**	**Type of offset**	**Area (hectares)**	**Describe the offset**
Select from: • Project 1-70	Text field [maximum 2,400 characters]	Select from: • Voluntary • Lender requirements • Legal requirements • Other, please specify	Select from: • Restoration offset (forests) • Restoration offset (other) • Averted loss offset (forests) • Averted loss offset (other) • Compensation agreements • Other, please specify	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Text field [maximum 2,400 characters]

[Add row]

Requested content	*General* • This question asks for project-level data on the use of biodiversity offsets to compensate for significant residual impacts on biodiversity. • Add a new row for each biodiversity offset being disclosed. *Mining project ID (column 1)* • When referring to a specific mining project, please make sure you select the same mining project identifier as in 11.18. For example, "Project 1" here should refer to the same mining project that was attributed to the "Project 1" identifier in 11.18. *Description of the impact being offset (column 2)* • Describe the residual impact on biodiversity your offset aims at compensating, including methods used to quantify and characterize the impact. • Provide an explanation on why avoidance, minimization and restoration have not prevented the residual impact. *Motivation (column 3)* • Select the primary factor that motivated the implementation of the biodiversity offset. • If none of the available options are suitable, select "Other, please specify" and a text box will appear for you to add a label that describes your motivation. You'll be able provide further details on your approach in column 6 "Describe the offset". *Type of offset (column 4)* • See the description of each type of offset in the "Explanation of terms". • Note that in the case of "averted loss" and "restoration" offsets there is a breakdown by type of ecosystem, so that offsets in forest ecosystems are expected to be identified by the selection of the appropriate response option. • If none of the available options are suitable, select "Other, please specify" and a text box will appear for you to add a label that describes your motivation. You'll be able provide further details on your approach in column 6 "Describe the offset". *Area (hectares) (column 5)* • If the offset being disclosed is not area-based, input "0" (zero) in this column and make sure an explanation is provided in column 6. *Describe the offset (column 6)* • Describe relevant aspects of the offset design and implementation, including: scope, activities, legal/regulatory aspects, monitoring and evaluation.

Explanation of terms	**Averted loss offset:** designed to protect biodiversity in an area demonstrated to be under threat of imminent or projected loss (due to factors unrelated to the development project in question) (CSBI, 2015). **Biodiversity offset:** measures taken to compensate for any residual significant, adverse impacts that cannot be avoided, minimized and / or rehabilitated or restored, in order to achieve no net loss or a net gain of biodiversity. Offsets can take the form of positive management interventions such as restoration of degraded habitat, arrested degradation or averted risk, protecting areas where there is imminent or projected loss of biodiversity (BBOP, 2012). **Compensation agreements:** biodiversity offset implemented by a third-party under a specified regulatory framework. **Residual impact:** the remaining adverse impact on biodiversity after appropriate avoidance, minimization and rehabilitation measures have been taken according to the mitigation hierarchy (BBOP, 2012). **Restoration offset:** designed to remediate past damage to biodiversity (due to factors unrelated to the development project in question) by making positive conservation management interventions, such as the rehabilitation or enhancement of biodiversity components (or even recreation of ecosystems and their associated biodiversity values) at suitable offset sites (CSBI, 2015).
Additional information	The Business and Biodiversity Offsets Program – BBOP represents a core source of information and guidelines related to biodiversity offsets.

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	B
Questionnaire sector	Question level	M-B only

(11.15) Is your organization implementing or supporting additional conservation actions?

Question details	
Change from last year	No change
Rationale	Some organizations have implemented Additional Conservation Actions (ACAs), which benefit biodiversity but do not aim at mitigating specific impacts. This question aims at providing a comprehensive picture of your organization's biodiversity-related actions. By implementing ACAs, your organization sends a signal to investors and other data users that it is going beyond regulatory compliance when dealing with biodiversity-related issues.

Response options	Please complete the following table

1	2
Implementing or supporting additional conservation actions?	**Comment**
Select from: • Yes • No • Data not available	Text field [maximum 2,400 characters]

Requested content	*General* • This question is about actions that bring benefit to biodiversity but cannot be directly associated with the compensation of residual impacts caused by your projects. ACAs may or may not be linked to a mining project. *Implementing or supporting additional conservation actions? (column 1)* • Select "Yes" if you are able to provide relevant examples of ACAs implemented or supported by your organization. You will be able to provide details in the following question 11.15.1. • Select "No" if your organization is not implementing or supporting ACAs. In this case, use column 2 "Comment" to provide an explanation. • Select "Data not available" if data on ACAs is not collected by your organization at the corporate level. In this case, use column 2 "Comment" to provide an explanation.
Explanation of terms	**Additional Conservation Action (ACA):** an intervention intended to be positive for biodiversity and ecosystem services, but not providing measurable gains that can be set against residual impacts. ACAs may or may not target the biodiversity and ecosystem services features significantly impacted by a project (CSBI, 2015).

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	B
Questionnaire sector	Question level	M-B only

(11.15.1) Provide details on the main ACAs you are implementing or supporting.

Question details	
Question dependencies	This question only appears if you select "Yes" in response to 11.15.
Change from last year	No change
Rationale	This question asks for evidence that your organization is supporting or implementing ACAs.
Response options	Please complete the following table. You can add rows by using the "Add Row" button at the bottom of the table.

1	2	3	4	5
Project title	**Project theme**	**Country/Area**	**Location**	**Primary motivation**
Text field [maximum 500 characters]	Select from: • Forest conservation • Protected areas • Threatened species • Restoration (forests) • Restoration (other) • Community development • Other, please specify	Select from: [List of countries/areas]	Select from: • In the area of influence of mining project • Outside the area of influence of mining project	Select from: • Voluntary • Lender requirements • Legal requirements • Other, please specify

6	7	8	9	10
Timeframe	**Start year**	**End year**	**Description of project**	**Description of outcome to date**
Select from: • Defined • Undefined	Numerical field [enter a number between 1900 and 2100 with no decimal places]	Numerical field [enter a number between 1900 and 2100 with no decimal places]	Text field [maximum 500 characters]	Text field [maximum 500 characters]

[Add row]

Requested content	*General* • This question asks for relevant examples of ACAs supported or implemented by your organization during the reporting year. It is not necessary to provide data on all projects/actions implemented or supported. • If you have operations in countries/areas of high-deforestation risk, it is desirable that you disclose examples related to deforestation and forests degradation. *Primary motivation (column 5)* • Select the primary factor that motivated the implementation of ACAs. • If none of the available options are suitable, select "Other, please specify" and a text box will appear for you to add a label that describes your motivation. You'll be able provide further details on your approach in column 9 "Description of the project". *Timeframe (column 6)* • Select "Defined" if the ACA has defined start and end dates. • If the ACA has no established timeframe, select "Undefined" and explain why in column 9 "Description of the project". *Start year (column 7)* • Indicate the year the project implementation has started. *End year (column 8)* • Indicate the year the project is planned to be terminated. If the project has already been terminated, the end year is expected to correspond to the reporting year. *Description of project (column 9)* • Describe relevant aspects of the project design and implementation, including scope, activities, legal/regulatory aspects, monitoring and evaluation. *Description of outcome to date (column 10)* • Describe relevant positive outcomes to biodiversity achieved to date, including any indicators and associated benefits to local communities.
Explanation of terms	**Area of influence:** the area within which a project may potentially directly and indirectly cause impacts. The area of direct impacts caused by mining-related activities includes the physical mine site footprint, areas adjacent to the project site that are affected by emissions and effluents, power transmission corridors, pipelines, borrow and disposal areas, etc., and the area affected by associated facilities that, although not part of the project that is being assessed, would not have been constructed in the absence of the project. Areas indirectly affected by mining-related activities include the physical footprint of non-project activities in the surrounding area that are caused or stimulated by the project plus the area affected by their emissions and effluents (IRMA, 2018, adapted from Gullison et al. 2015). **Restoration:** is the process of assisting the recovery of an ecosystem that has been degraded, damaged, or destroyed (SER, 2002).

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	B
Questionnaire sector	Question level	M-B only

Closure and rehabilitation

(11.16) Do your mining projects have closure plans in place?

Question details	
Change from last year	No change
Rationale	Planning for mine closure helps prevent negative legacies and allows benefits to biodiversity to be maximized. By disclosing details on your closure plans, you provide evidence to investors and other data users that the impacts and risks associated with mine closure have been taken into consideration.
Response options	Please complete the following table:

1	2
Are there closure plans in place?	**Comment**
Select one of the following options: • Yes • Partially (not all projects) • No	Text field [maximum 2,400 characters]

Requested content	*General* • Select "Yes" if all your active mining projects have closure plans in place. • If closure plans have been developed for part of your mining projects, select "Partially (not all projects)". In this case, use column 2 "Comment" to provide an explanation. • If "Yes" or 'Partially (not all projects)' are selected, you will be asked to provide details in the following question 11.16.1. • Select "No" if none of your active mining projects have closure plans in place.
Explanation of terms	**Closure plan:** a dynamic document that should reflect corporate standards and principles, regulatory guidelines, and provide a suitable basis for estimating the cost of closure. The plan should include a description of the management of the site's planned closure activities and contain objectives and criteria that are the basis for assessing proposed closure options and identifying key performance indicators (Adapted from DIIS, 2016).

Additional information	For details on the topic, refer to the handbook on mine closureprepared by the Leading Practice Sustainable Development Program for the Mining Industry - LPSDP of the Australian Government (DIIS, 2016).

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	B
Questionnaire sector	Question level	M-B only

(11.16.1) Please provide details on mines with closure plans.

Question details	
Question dependencies	This question only appears if you select "Yes" or "Partially (not all projects)" in response to 11.16.
Change from last year	No change
Rationale	This question asks details about mine closure plans your organization has in place. This provides insights to investors and other data users on whether you are working towards the reduction of potential environmental liabilities of your mining project.
Response options	Please complete the following table:

1	2	3	4	5
% of mines with closure plans	**% of closure plans that take biodiversity aspects into consideration**	**Is there a financial provision for mine closure expenditure?**	**Frequency closure plans are reviewed**	**Please explain**
Numerical field [enter a number from 0-100]	Numerical field [enter a number from 0-100]	Select from: • Yes, for all mines • Yes, for some mines • No	Select all that apply: • Regularly (all projects) • Regularly (some projects) • Occasionally (all projects) • Occasionally (some projects) • Not reviewed (all projects)	Text field [maximum 2,400 characters]

			• Not reviewed (some projects)	

Requested content	*General* • Data requested in this question provides an overview of your organization's approach towards closure plans. You are not requested to provide project-level data in this question. *% of mines with closure plans (column 1)* • Specify the percentage of mining projects with closure plans in place, considering all projects disclosed in 1.18 (except those you indicated to be in the "Exploration" stage). *% of closure plans that take biodiversity aspects into consideration (column 2)* • Indicate the percentage of closure plans that took biodiversity-related issues into consideration. *Frequency closure plans are reviewed (column 4)* • Select all options that apply. If more than one option is selected (i.e., different approach is adopted for different mining projects), provide an explanation on why this is the case in column 5 "Please explain". • Select "Regularly (all projects)" if all your projects follow a pre-defined timeframe for closure plan review (e.g., tri-annual). • Select "Regularly (some projects)" if part of your projects follows a pre-defined timeframe for closure plan review. • Select "Occasionally (all projects)" if all closure plans are reviewed during the project's lifecycle, but there is no pre-defined timeframe. • Select "Occasionally (some projects)" if part of your closure plans is reviewed at some point of the project's lifecycle, but there is no pre-defined timeframe. • Select "Not reviewed (all projects)" if all your closure plans are static documents (i.e. there are no plans for reviewing them during the project's lifecycle) • Select "Not reviewed (some projects)" if part of your closure plans is static documents (i.e. there are no plans for reviewing them during the project's lifecycle) *Please explain (column 5)* • Provide one or more company-specific examples of how biodiversity-related issues were taken into consideration in your closure plans. • Explain your approach to calculating your liabilities and demonstrate that there will be enough resources to cover the costs associated with the mine closure. • If part of your mines has no financial provision for covering mine closure expenditures, indicate the percentage of mines and explain any plans to avoid future negative legacies.
Explanation of terms	Closure plan: a dynamic document that should reflect corporate standards and principles, and regulatory guidelines, and provide a suitable basis for estimating the cost of closure. The plan should include a description of the management of the site's planned closure activities and contain objectives and criteria that are the basis for assessing proposed closure options and identifying key performance indicators (Adapted from DIIS, 2016).

Additional information	For details on the topic, refer to the handbook on mine closure prepared by the Leading Practice Sustainable Development Program for the Mining Industry - LPSDP of the Australian Government (DIIS, 2016).

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	B
Questionnaire sector	Question level	M-B only

(11.17) Can you disclose the area rehabilitated (in total and in the reporting year) for each of your mining projects?

Question details	
Change from last year	No change
Rationale	Rehabilitation is a relevant environmental performance indicator in the case of mining projects. Well-planned and managed rehabilitation might reduce and/or avoid negative legacies, high compliance costs and regulatory risks.
Response options	Please complete the following table:

1	2
Disclosing area rehabilitated (in total and in the reporting year)	**Comment**
Select from: • Yes • Partially • No	Text field [maximum 2,400 characters]

Requested content	*General* • Please note that rehabilitation here is different from restoration; Rehabilitation aims to reinstate land productivity and ecosystem functionality, but it might assume a different land-use and species composition from the original ecosystem. The new ecosystem may be simpler in structure than the original but more productive, such as when a woodland is replaced with a plantation or grazing land or vice versa. (see "Explanation of Terms"). *Disclosing area rehabilitated (in total and in the reporting year)? (column 1)*

	• Select "Yes" if you can disclose the total area rehabilitated for your mining projects that are either in "Production" or "Closure and/or legacy site" stages, as specified in 1.18. • Select "Partially" if data is only partially available. • If "Yes" or "Partially" is selected, you will be asked to provide details in 11.17.1. *Comment (column 2)* • If you selected "No" or "Partially", use this column to provide an explanation on why you are not disclosing complete data on rehabilitation (e.g., data not collected at the corporate level).
Explanation of terms	**Rehabilitation:** the return of disturbed land to a stable, productive and self-sustaining condition, after taking into account beneficial uses of the site and surrounding land. Reinstatement of degrees of ecosystem structure and function where restoration is not the aspiration i.e. rehabilitation may not aim to replicate the original fauna and flora of an ecosystem (DIIS, 2016)
Additional information	Refer to the brochure prepared by the Minerals Council of Australia (MCA, 2018) for a summary on mine rehabilitation, with relevant examples. For details on the topic, refer to the handbook on mine rehabilitation prepared by the Leading Practice Sustainable Development Program for the Mining Industry – LPSDP of the Australian Government (DIIS, 2016).

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	B
Questionnaire sector	Question level	M-B only

(11.17.1) Provide details on the area rehabilitated (total/reporting year) for each of your mining projects, including post-mining land use.

Question details	
Question dependencies	This question only appears if you select 'Yes' or 'Partially' in response to 11.17.
Change from last year	No change
Rationale	CDP encourages disclosure of project-level data on rehabilitation. Only project-level data allows a robust assessment of the environmental context within which the organization operates. Information disclosed here will allow investors and other data users to understand your approach to rehabilitation throughout your mining projects and regions your organization operates.

Response options	Please complete the following table. You can add rows by using the "Add Row" button at the bottom of the table.

1	2	3	4
Mining project ID	**Total area rehabilitated (hectares)**	**Area rehabilitated in the reporting year (hectares)**	**Describe post-mining land use**
Select from: • Project 1-70	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Text field [maximum 2,400 characters]

[Add row]

Requested content	*General* • This question asks for project-level data on mine rehabilitation. • Note that this question is about rehabilitation of areas disturbed by mining-related activities. Rehabilitation might aim at ecosystem restoration, but it is a broader concept that will encompass different forms of sustainable post-mine land uses (see "Explanation of Terms"). *Mining project ID (column 1)* • Add one row for each mining project for which you are able to disclose data on rehabilitation. You are only expected to include the mining projects that are in "Production" or "Closure and/or legacy site" stages, as specified in 1.18. • When referring to a specific mining project, please make sure you select the same mining project identifier as in 1.18. For example, "Project 1" here should refer to the same mining project that was attributed to the "Project 1" identifier in 1.18. *Total area rehabilitated (hectares) (column 2)* • Indicate the total area of land rehabilitated to date (since the year the project started). *Area rehabilitated in the reporting year (hectares) (column 3)* • Indicate the area of land rehabilitated during the reporting year only. *Describe post-mining land use (column 4)* • Describe the planned use of the rehabilitated areas in the context of each mining project. • If an area breakdown is not available for different land uses (e.g. agriculture and biodiversity conservation), provide a qualitative description of the potential future uses of the rehabilitated areas. • If data on post-mining land use is not collected at the corporate level, use this column to provide this information.
Explanation of terms	**Rehabilitation:** the return of disturbed land to a stable, productive and self-sustaining condition, after taking into account beneficial uses of the site and surrounding land. Reinstatement of

	degrees of ecosystem structure and function where restoration is not the aspiration (DIIS, 2016).
Additional information	• Refer to the brochure prepared by the Minerals Council of Australia (MCA, 2018) for a summary on mine rehabilitation, with relevant examples. For details on the topic, refer to the handbook on mine rehabilitation prepared by the Leading Practice Sustainable Development Program for the Mining Industry - LPSDP of the Australian Government (DIIS, 2016).

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	B
Questionnaire sector	Question level	M-B only

Engagement

(11.18) Do you collaborate or engage in partnerships with non-governmental organizations to promote the implementation of your biodiversity-related goals and commitments?

Question details	
Change from last year	No change
Rationale	This question asks information on whether your organization is partnering with non-governmental organizations (NGOs) to pursue your biodiversity goals and commitments. Involvement in such partnerships provides evidence to investors and other data users that your organization is undertaking a collaborative approach to ensure best practices around biodiversity-related issues. Organizations usually benefit from shared knowledge from NGOs regarding biodiversity-related issues.
Response options	Please complete the following table:

1	2
Collaborating or partnering with NGOs	**Comment**
Select from: • Yes • No, but plan to get involved in the next 2 years • No	Text field [maximum 2,400 characters]

Requested content	*General* • Note that this question is only about collaborations and/or partnerships that are focused on biodiversity-related issues. Collaborations and partnerships with NGOs on other topics are not covered by this question. *Collaborating or partnering with NGOs (column 1)* • Select "Yes" if you collaborate or engage in partnerships with NGOs to promote the implementation of your biodiversity-related goals and commitments. You will be asked to provide relevant examples in 11.18.1. • If your organization does not collaborate or engage in partnerships with NGOs, but has concrete plans to do so in the next 2 years, select "No, but plan to get involved in the next 2 years". You can provide a description of your plans in column 2 "Comment". • If your organization does not collaborate or engage in partnership with NGOs, select "No". You can provide details in column 2 "Comment".

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	B
Questionnaire sector	Question level	M-B only

(11.18.1) Provide details on main collaborations and/or partnerships with non-governmental organizations that were active during the reporting year.

Question details	
Question dependencies	This question only appears if you select "Yes" in response to 11.18.
Change from last year	No change
Rationale	This question asks details of the main partnerships with non-governmental organizations (NGOs) your organization had in place during the reporting period. Strong and long-term partnerships with environmental NGOs provide evidence to investors and other data users that your organization is really committed to managing biodiversity-related risks.
Response options	Please complete the following table. You can add rows by using the "Add Row" button at the bottom of the table.

1	2	3	4	5	6
Organization	Scope of collaboration	Mining project ID	Areas of collaborations	Describe the nature of the collaboration	Duration (until)

Text field [maximum 500 characters]	Select from: • Company-wide • Specific mining projects	Select all that apply: • Project 1-70	Select all that apply: • Deforestation and /or forest degradation • Biodiversity Action Plans • Protected areas • Endangered species • Offsets • Restoration • Landscape-scale assessments • Other, please specify	Text field [maximum 2,400 characters]	Select from: • 2018-2020 • 2021-2025 • 2026-2030 • >2030 • No specified timeframe

[Add row]

Requested content	*General* • Note that this question is only about collaborations and/or partnerships that are focused on biodiversity-related issues. Collaborations and partnerships with NGOs on other topics are not covered by this question. • Provide relevant examples of collaborations and/or partnerships that involve one or more of your mining projects that were active during the reporting year. Note that you are not requested to provide the complete list of collaborations and/or partnerships with NGOs. • You should prioritize the disclosure of collaborations/partnerships with the greatest positive impact on biodiversity and widest geographical coverage. For example, if a global organization only mentions collaborations and partnerships related to its operations in one country, this is not considered to be an appropriate geographical coverage. • If you have operations in countries/areas of high-deforestation risk, it is desirable that you disclose examples related to deforestation and forest degradation, if available. *Organization (column 1)* • Provide the name of the NGO you are formally collaborating or partnering with. *Scope of collaboration (column 2)* • Indicate whether the collaboration/partnership is focused on specific mining projects "Specific mining projects" or if it involves your organization as a whole ("Company-wide"). • If you select "Specific mining projects", please indicate in column 3 "Mining project ID" which mining projects are included. *Mining project ID (column 3)* • Select one or more mining projects that fall within the scope of the collaboration/partnership.

	• When referring to a specific mining project, please make sure you select the same mining project identifier as in 1.18. For example, "Project 1" here should refer to the same mining project that was attributed to the "Project 1" identifier in 1.18. *Areas of collaborations (column 4)* • Select one or more areas of collaboration, as appropriate. • If none of the available options are suitable, please select "Other, please specify" and provide a label that describes the topic covered by your collaboration/partnership. *Describe the nature of the collaboration (column 5)* • Describe the nature of your collaboration/partnership, including: details on specific projects/activities in the area(s) of collaboration indicated in column 4 "Areas of collaboration", obtained or expected benefits to your organization, obtained benefits to biodiversity (outcomes to date) and other relevant aspects. *Duration (until) (column 6)* • If the collaboration/partnership has no established timeframe, select "No specified timeframe" and explain why this is the case in column 5 "Describe the nature of the collaboration".

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	B
Questionnaire sector	Question level	M-B only

(11.19) Do you engage with artisanal and small-scale miners operating within your mining project areas or in their area of influence?

Question details	
Question dependencies	This question only appears if you select "Yes" in response to 11.6.
Change from last year	No change
Rationale	This question asks about actions your organization is undertaking to manage risks associated with artisanal and small-scale miners within your mining project areas or in the area of influence of your mining projects. Developing effective ways of engaging with artisanal and small-scale mining (ASM) helps your mining projects to keep their social license to operate, e.g., by preventing conflicts or contributing to reducing environmental harm. This will provide insights to investors and other data users on your risk management approach for ASM.
Response options	Select one of the following options: • Yes • No

Requested content	*General* • Select "Yes" if your organization engages with artisanal and small-scale miners operating in its mining project areas or in their areas of influence. You will be able to provide details in 11.19.1. • Select "No" if your organization does not engage with artisanal and small-scale miners operating in its mining project areas or in their areas of influence.
Explanation of terms	**Area of influence:** the area within which a project may potentially directly and indirectly cause impacts. The area of direct impacts caused by mining-related activities includes the physical mine site footprint, areas adjacent to the project site that are affected by emissions and effluents, power transmission corridors, pipelines, borrow and disposal areas, etc., and the area affected by associated facilities that, although not part of the project that is being assessed, would not have been constructed in the absence of the project. Areas indirectly affected by mining-related activities include the physical footprint of non-project activities in the surrounding area that are caused or stimulated by the project plus the area affected by their emissions and effluents (IRMA, 2018, adapted from Gullison et al. 2015). **Artisanal and small-scale mining (ASM):** formal or informal mining operations with predominantly simplified forms of exploration, extraction, processing, and transportation. ASM is normally low capital intensive and uses high labor intensive technology. ASM can include men and women working on an individual basis as well as those working in family groups, in partnership, or as members of cooperatives or other types of legal associations and enterprises involving hundreds or even thousands of miners. For example, it is common for work groups of 4-10 individuals, sometimes in family units, to share tasks at one single point of mineral extraction (e.g. excavating one tunnel). At the organizational level, groups of 30-300 miners are common, extracting jointly one mineral deposit (e.g. working in different tunnels), and sometimes sharing processing facilities (OECD, 2016). **Mining project area:** the total area of land owned, leased or managed by the organization for a given mining project, including areas that have not been disturbed by mining-related activities.
Additional information	The following publications provide further guidance on the interaction between large-scale mining and artisanal and small-scale mining (ASM): World Bank. 2009. Mining Together: Large-Scale Mining Meets Artisanal Mining, A Guide for Action. Washington, DC. OECD (2017), OECD Due Diligence Guidance for Meaningful Stakeholder Engagement in the Extractive Sector, OECD Publishing, Paris. OECD (2016), OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas: Third Edition, OECD Publishing, Paris.

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	B
Questionnaire sector	Question level	M-B only

(11.19.1) Describe your engagement approach to artisanal and small-scale mining (ASM) during the reporting year.

Question details	
Question dependencies	This question only appears if you select 'Yes' in response to 11.19.
Change from last year	No change
Rationale	This question asks details on the main engagement activities with artisanal and small-scale miners your organization had in place during the reporting period.
Response options	Please complete the following table. You can add rows by using the "Add Row" button at the bottom of the table

1	2	3
Mining project ID	**Forms of engagement**	**Please explain**
Select all that apply: • Project 1-70	Select from: • Regularisation of ASM • Establishment of alternative livelihood programs • Resettlement of ASM miners • Employment of ASM miners as workers • Other, please specify	Text field [maximum 2,400 characters]

Requested content	*General* • Note that this question is not asking you to provide an extensive list of engagement activities your organization carried out during the reporting year. CDP is looking for activities of greater positive impact on biodiversity and reasonable geographical coverage. • Add a new row for each example being disclosed. • If you have operations in countries/areas of high-deforestation risk, it is desirable that you disclose examples related to deforestation and/or forest degradation, if available. *Mining project ID (column 1)* • When referring to a specific mining project, please make sure you select the same mining project identifier as in 1.18. For example, "Project 1" here should refer to the same mining project that was attributed to the "Project 1" identifier in 1.18. • If similar forms of engagement occur in more than one mining project, select all that apply. *Forms of engagement (column 2)* • Select the option that best represents your engagement with artisanal and small-scale miners.

	• If any other form of engagement is adopted, select "Other, please specify" and provide a label. Provide further details in column 3 "Please explain". *Please explain (column 3)* • Provide a description specific to the organization of your engagement with artisanal and small-scale miners, including numbers of engaged miners (if available) and examples of positive outcomes to biodiversity, to the company and to artisanal and small-scale miners. • Describe any challenges and barriers you faced in engaging with ASM in the reporting period.
Additional information	The following publications provide further guidance on the interaction between large-scale mining and artisanal and small-scale mining (ASM): • World Bank. 2009. Mining Together: Large-Scale Mining Meets Artisanal Mining, A Guide for Action. Washington, DC. • OECD (2017), OECD Due Diligence Guidance for Meaningful Stakeholder Engagement in the Extractive Sector, OECD Publishing, Paris. • OECD (2016), OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas: Third Edition, OECD Publishing, Paris.

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	B
Questionnaire sector	Question level	M-B only

(11.20) Do you engage with other stakeholders to further the implementation of your policies concerning biodiversity?

Question details	
Change from last year	No change
Rationale	Mining organizations and their projects might impact, benefit or maintain relationships with diverse stakeholders. This question gathers information on relevant biodiversity-related engagement initiatives that were not already disclosed in previous questions. Examples provided here will further contribute to the understanding, by investors and other data users, of how broadly and proactively your organization engages with external stakeholders on biodiversity-related issues.
Response options	Select of the following options: • Yes • No

Requested content	*General* • This question refers to any other engagement your organization has about biodiversity-related issues, apart from the ones covered by previous questions in this module. This might include, e.g., engagement with indigenous peoples, governments or local communities. • Select "Yes" if you can provide relevant examples of engagement with other stakeholders in the context of your biodiversity policy. You will be able to provide details in 11.20.1. • Select "No" if there are no or you are not able to provide relevant examples of engagement with other stakeholders.
Explanation of terms	**Stakeholder:** persons or groups who are or could be directly or indirectly affected by a project or activity (OECD, 2017).
Additional information	For additional information on stakeholder engagement in the context of the extractive sector, see: OECD (2017), OECD Due Diligence Guidance for Meaningful Stakeholder Engagement in the Extractive Sector, OECD Publishing, Paris.

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	B
Questionnaire sector	Question level	M-B only

(11.20.1) Provide relevant examples of other biodiversity-related engagement activities that happened during the reporting year.

Question details	
Question dependencies	This question only appears if you select "Yes" in response to 11.20.
Change from last year	No change
Rationale	This question asks for details on other biodiversity-related engagement not covered by the previous questions that happened during the reporting year.
Response options	Please complete the following table. You can add rows by using the "Add Row" button at the bottom of the table.

1	2	3
Activities	**Mining project ID**	**Please explain**
Select from: • Participating in landscape-scale planning processes • Engaging with local communities	Select all that apply: • Project 1-70	Text field [maximum 2,400 characters]

• Engaging with indigenous peoples • Funding research organizations • Participating in government-led initiatives • Other, please specify		

[Add row]

Requested content	*General* • Note that this question is not asking you to provide an extensive list of engagement activities your organization carried out during the reporting year. • You should provide examples of engagement that resulted in a substantive positive impact on biodiversity and of a wide geographical coverage. For example, if a global company only mentions engagement activities related to its operation in Canada, this is not considered to be an adequate geographical representation. • If you have operations in countries/areas of high-deforestation risk, it is desirable that you disclose examples related to deforestation and/or forest degradation, if available. *Activities (column 1)* • This list of activities is exemplificative. Select the option that best represents your engagement with other stakeholders. • If any other activities are carried out, select "Other, please specify". Provide further details in column 3 "Please explain". *Mining project ID (column 2)* • When referring to a specific mining project, please make sure you select the same mining project identifier as in 1.18. For example, "Project 1" here should refer to the same mining project that was attributed to the "Project 1" identifier in 1.18. • If similar engagement activities occur in more than one mining project, select all that apply. *Please explain (column 3)* • Provide details on your organization's motivation for developing the specified engagement activity and why it is relevant in the context of the selected mining projects. • Describe the nature of the engagement activity and stakeholders involved, including relevant quantified outcomes to biodiversity and/or ecosystem service provision.
Explanation of terms	**Stakeholder:** persons or groups who are or could be directly or indirectly affected by a project or activity (OECD, 2017).
Additional information	For additional information on stakeholder engagement in the context of the extractive sector, see: OECD (2017), OECD Due Diligence Guidance for Meaningful Stakeholder Engagement in the Extractive Sector, OECD Publishing, Paris.

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	B
Questionnaire sector	Question level	M-B only

Module 12: Environmental Performance - Financial Services

Module Overview	Financial institutions' impact on nature, and their exposure to environmental-related risks, come almost entirely from the activities they finance and/or insure in the wider economy.. Organizations should respond to this module in the context of these financing/insurance underwriting activities.
Sector-specific content	Financial services

Environmental impact of portfolio and emissions breakdown (FS only)

(12.1) Does your organization measure the impact of your portfolio on the environment?

Question details	
Question dependencies	This question appears for organizations in the Financial Services sector who report in 1.10 that they undertake banking, investing and "General(non-life)" insurance underwriting activities. The question does not appear for organizations who report that they only insure "Life and/or Health". Rows are presented according to the reported organizational activities.
Change from last year	Modified guidance
Rationale	Most of financial institutions' impact on the environment occurs in their portfolios, within the financial products and services they provide and/or in their investments that enable activities which have impact on the environment. Organizations in this sector should measure their portfolio impact using specific metrics to understand the impact their financial activities have on the environment and manage it properly. This question informs investors and other data users about the extent to which organizations understand their portfolios' environmental impact.
Ambition	• Financial institutions understand and manage the impact they have on the environment through measuring the impact each of their portfolios has on the different environmental themes.
Response options	

0	1	2	3	4	5	6	7
Portfolio	**We measure the impact of our portfolio on the climate**	**Disclosure metric**	**Primary reason for not measuring portfolio impact on climate**	**Explain why your organization does not measure its portfolio impact on climate**	**We measure the impact of our portfolio on forests**	**Primary reason for not measuring portfolio impact on forests**	**Explain why your organization does not measure its portfolio impact on forests**
Banking (Bank)	Select from: • Yes • No, but we plan to do so in the	Select all that apply: • Financed emissions • Other carbon footprinting and/or exposure metrics (as	Select from: • Lack of internal resources, capabilities, or expertise (e.g., due to organization size)	Text field [maximum 2,500 characters]	Select from: • Yes • No, but we plan to do so in the	Select from: • Lack of internal resources, capabilities, or expertise (e.g., due to organization size)	Text field [maximum 2,500 characters]

	next two years • No, and we do not plan to do so in the next two years	defined by TCFD) • Other, please specify	• No standardized procedure • Not an immediate strategic priority • Lack of tools or methodologies available • Judged to be unimportant or not relevant • Other, please specify		next two years • No, and we do not plan to do so in the next two years	• No standardized procedure • Not an immediate strategic priority • Lack of tools or methodologies available • Judged to be unimportant or not relevant • Other, please specify	
Investing (Asset manager)							
Investing (Asset owner)							
Insurance underwriting (Insurance company)							

8	9	10	11	12	13
We measure the impact of our portfolio on water	**Primary reason for not measuring portfolio impact on water**	**Explain why your organization does not measure its portfolio impact on water**	**We measure the impact of our portfolio on biodiversity**	**Primary reason for not measuring portfolio impact on biodiversity**	**Explain why your organization does not measure its portfolio impact on biodiversity**
Select from: • Yes • No, but we plan to do so in the next two years • No, and we do not plan to do so in the next two years	Select from: • Lack of internal resources, capabilities, or expertise (e.g., due to organization size) • No standardized procedure • Not an immediate strategic priority • Lack of tools or methodologies available • Judged to be unimportant or not relevant	Text field [maximum 2,500 characters]	Select from: • Yes • No, but we plan to do so in the next two years • No, and we do not plan to do so in the next two years	Select from: • Lack of internal resources, capabilities, or expertise (e.g., due to organization size) • No standardized procedure • Not an immediate strategic priority • Lack of tools or methodologies available • Judged to be unimportant or not relevant	Text field [maximum 2,500 characters]

	• Other, please specify			• Other, please specify	

[Fixed Row]

Requested content	*General* • This question is seeking to understand whether your organization evaluates its portfolio impact or financed emissions. Portfolio impact can be expressed in a number of metrics. • For details on methodologies to calculate carbon footprinting and exposure metrics please consult the CDP Technical Note on Portfolio Impact Metrics for Financial Services Sector Companies. • You should complete all rows in this table. • In the columns: "We measure the impact of our portfolio on the climate", "We measure the impact of our portfolio on forests", "We measure the impact of our portfolio on water" and "We measure the impact of our portfolio on biodiversity", the response option "Yes" will only appear for each row if you selected "Yes" in column 1 "Process in place covering this portfolio" in the respective row of question 2.2.4. *We measure the impact of our portfolio on the climate (column 1)* • The "Yes" dropdown option will only appear if you have reported having a process to assess your dependencies and impacts in column 1 "Process in place covering this portfolio" in question 2.2.4 • Select "Yes" if you measure how your portfolio impacts the climate via the activities you lend to, invest in and/or insure. In subsequent questions you should provide more details and disclose the portfolio emissions or other metrics, as listed above. *Disclosure metric (column 2)* • This column only appears if "Yes" is selected in column 1 "We measure the impact of our portfolio on the climate". • Indicate which metrics you use to measure the impact of your portfolio on the climate. *Primary reason for not measuring portfolio impact on climate (column 3)* • This column only appears if any "No" option is selected in column 1 "We measure the impact of our portfolio on the climate". *Explain why your organization does not measure its portfolio impact on climate (column 4)* • This column only appears if any "No" option is selected in column 1 "We measure the impact of our portfolio on the climate". • Ensure your explanation is specific to the organization and provides details as to why you do not conduct analysis to understand how your portfolio impacts the climate. • Include details on whether you are exploring ways to measure your portfolio impact in the future and what metrics you are looking at using.

We measure the impact of our portfolio on forests (column 5)

- The "Yes" dropdown option will only appear if you have reported having a process to assess your dependencies and impacts in column 1 "Process in place covering this portfolio" in question 2.2.4
- Select "Yes" if you measure how your portfolio impacts the forests via the activities you lend to, invest in and/or insure. In subsequent questions you should provide more details and the metrics used.

Explain why your organization does not measure its portfolio impact on forests (column 7)

- This column only appears if any "No" option is selected in column 5 "We measure the impact of our portfolio on forests".
- Ensure your explanation is specific to the organization and provides details as to why you do not conduct analysis to understand how your portfolio impacts the forests.
- You should also include details on whether you are exploring ways to measure your portfolio impact in the future and what metrics you are looking at using.

We measure the impact of our portfolio on water (column 8)

- The "Yes" dropdown option will only appear if you have reported having a process to assess your dependencies and impacts in column 1 "Process in place covering this portfolio" in question 2.2.4
- Select "Yes" if you measure how your portfolio impacts water via the activities you lend to, invest in and/or insure. In subsequent questions you should provide more details and the metrics used.

Explain why your organization does not measure its portfolio impact on water (column 10)

- This column only appears if any "No" option is selected in column 8 "We measure our portfolio's the impact of our portfolio on water".
- Ensure your explanation is specific to the organization and provides details as to why you do not conduct analysis to understand how your portfolio impacts the forests.
- You should also include details on whether you are exploring ways to measure your portfolio impact in the future and what metrics you are looking at using.

We measure the impact of our portfolio on biodiversity (column 11)

- The "Yes" dropdown option will only appear if you have reported having a process to assess your dependencies and impacts in column 1 "Process in place covering this portfolio" in question 2.2.4
- Select "Yes" if you measure how your portfolio impacts biodiversity via the activities you lend to, invest in and/or insure. In subsequent questions you may provide more details and the metrics used.

Explain why your organization does not measure its portfolio impact on biodiversity (column 13)

- This column only appears if any "No" option is selected in column 11 "We measure the impact of our portfolio on biodiversity".

	• Ensure your explanation is specific to the organization and provides details as to why you do not conduct analysis to understand how your portfolio impacts biodiversity. • You should also include details on whether you are exploring ways to measure your portfolio impact in the future and what metrics you are looking at using.
Explanation of terms	• Financed emissions: the absolute greenhouse gas emissions associated with a portfolio, expressed in tons CO2e. For financial institutions, the indirect emissions caused by their financing activities are relevant and their emissions inventory would be incomplete without accounting for them. The GHG Protocol classifies these emissions in Scope 3 Category 15 Investments. They are also known as portfolio emissions or financed emissions. Put simply, they are emissions that occur at sources owned or controlled by other companies, but which are made possible because those companies are financed by the investment and lending of financial institutions; and therefore are indirect to the financial institution and should be included in the financial institution's Scope 3 inventory. • Other carbon footprinting and/or exposure metrics: Metrics organizations in the financial sector can use to understand how their financial portfolio impacts the climate, as identified by the TCFD and to be used alongside portfolio emission metrics: o Carbon intensity: Volume of carbon emissions per million dollars of revenue (carbon efficiency of a portfolio), expressed in tons CO2e/Million revenue (in unit currency). o Weighted average carbon intensity: Portfolio's exposure to carbon-intensive companies, expressed in tons CO2e/Million revenue. This is the metric recommended by the TCFD. o Portfolio carbon footprint: Total carbon emissions for a portfolio normalized by the market value of the portfolio, expressed in tons CO2e/Million invested. • Portfolio: in the context of this questionnaire your portfolio is your entire collection of the core financing activities and insurance policies that you offer. For banking, this is the entire collection of products, securities and loans held on your balance sheet for which you own the receivable stream. For asset managers, this is the entire collection of your products and investments that you hold and/or manage on behalf of your clients. For asset owners, this is the entire collection of products, funds and investments owned and controlled by your company. For investment portfolios, asset managers should consider discretionary investments, those where the company has discretion over investment decision. For insurance underwriting, this is the entire collection of products and insurance policies you provide to your clients. • Portfolio impact: impact of financial activities, namely lending, investment and insurance underwriting, on the environment.

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	CC,F,W,B
Sector	Question level	FS Only

(12.1.1) Provide details of your organization's financed emissions in the reporting year and in the base year.

Question details	
Question dependencies	This question only appears if you select "Yes" in column 1 “We measure the impact of our portfolio on the climate” and "Financed emissions" in column 2 “Disclosure metric” of 12.1.
Change from last year	No change
Rationale	GHG emissions accounting is one of the primary metrics organizations in the financial sector can use to understand how their portfolio impacts the climate. In addition to highlighting risks and opportunities, portfolio emissions disclosure is a pre-requisite for financial institutions to measure improvements in the climate performance of their portfolios, and measure progress towards the net zero commitments that are increasingly being made. IMPORTANT NOTE: This question asks you to disclose your financed emissions (also known as Scope 3 Category 15 “Investments” total absolute emissions). For organizations in the financial sector, Scope 3 Category 15 “Investments” total absolute emissions has been pulled out of question 7.8 as the majority of emissions occur in the investment chain, in relation to financial products and services and/or investments. Portfolio emissions (or Scope 3 Category 15 “Investments” total absolute emissions as defined by the GHG Protocol) is the most relevant category to financial services organizations. In this question, organizations in the financial sector are only requested to disclose their Scope 3 Category 15 “Investments” total absolute emissions, Categories 1-14 and if applicable other upstream or downstream scope 3 emissions should be disclosed in 7.8.
Ambition	• Financial institutions monitor and manage climate-related risks by measuring and disclosing the emissions associated with their financing, also known as “financed emissions”. • Financial institutions disclose the methodology used to calculate the financed emissions, including the method of allocation the organization uses to attribute its share of emissions in relation to the value of its total assets as well as the total amount of assets/gross exposure included in the financed emissions disclosure and any exclusions from the calculation.
Response options	Please complete the following table:

0	1	2	3	4	5
Portfolio	Asset classes covered in the calculation	Financed emissions (metric unit tons CO2e) in the reporting year	% of portfolio covered in relation to total portfolio value	Total value of assets included in the financed emissions calculation [Auto-calculated]	% of financed emissions calculated using data obtained from clients/investees (optional)
Banking (Bank)	Select all that apply: • Loans • Project finance	Numeric field [enter a number from 0-	Percentage field [enter a	Auto-calculated from:	Percentage field [enter a percentage from 0-100 3dp]

	• Bonds • Equity investments • Undrawn loan commitments • Fixed income • Cash equivalents/money market instruments • Real estate • Commodities • Other, please specify	999,999,999,999 using a maximum of 3 decimal places and no commas]	percentage from 0-100 3dp]	Column 3 * 1.10 column 4 for each portfolio	
Investing (Asset manager)					
Investing (Asset owner)					
Insurance underwriting (Insurance company)					

6	7	8	9	10	11
Emissions calculation methodology	Weighted data quality score (for PCAF-aligned data quality scores only)	Financed emissions (metric unit tons CO2e) in the base year	Base year end	% of undrawn loan commitments included in the financed emissions calculation	Please explain the details of and assumptions used in your calculation
Select from: • The Global GHG Accounting and Reporting Standard for the Financial Industry (PCAF) • GHG Protocol: A Corporate Accounting and Reporting Standard	Numeric field [enter a number from 1-5, using a maximum of 3 decimal places and no commas]	Numeric field [enter a number from 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Use the calendar button or enter dates manually in the format DD/MM/YYYY	Percentage field [enter a percentage from 0-100 3dp]	Text field [maximum 2,500 characters]

• Other, please specify					

[Fixed Row]

Requested content	*General* • Metrics other than absolute emissions (in tCO2e) should not be reported in this question, and should be reported in 12.1.3. • For example, weighted average carbon intensities (WACI) should be reported in 12.1.3. *Portfolio (column 0)* • The options which appear are driven by the activities you selected in 1.10. • You are requested to complete all rows in this table. *Financed emissions (metric unit tons CO2e) in the reporting year (column 2)* • Use gross figures for reporting absolute emissions, not net figures. For funded amounts, gross exposure shall be calculated as the funded carrying amounts (before subtracting the loss allowance, when applicable), whether prepared in accordance with IFRS Accounting Standards or other GAAP. • Enter the emissions in metric unit tons CO2e, entering numbers only up to 99,999,999,999 without commas and up to three decimal places. • Negative numbers are not allowed as reporting needs to be gross, not net figures. Emission figures should be for the reporting year only. • Entering 0 implies that you have measured and calculated emissions from this source and they are equal to zero. *% of portfolio covered in relation to total portfolio value (column 3)* • Enter the percentage of portfolio value that has been covered by the financed emissions calculation to the portfolio value based on the assets value reported in 1.10. *Total value of assets included in the financed emissions calculation (column 4)* • The value will be auto calculated based on the percentage provided in column 2 "Financed emissions (metric unit tons CO2e) in the reporting year" and the portfolio value based on assets value reported for the corresponding portfolio in question 1.10. *% of financed emissions calculated using data obtained from clients/investees (optional) (column 5)* • Such data obtained from value chain partners (clients or investees) may take the form of primary activity data or emissions data calculated by value chain partners. More information on this can be found in Chapter 7, Collecting Data, of the GHG Protocol's Corporate Value Chain (Scope 3) Accounting and Reporting Standard.

Weighted data quality score (for PCAF-aligned data quality scores only) (column 7)

- If you are using the Partnership for Carbon Accounting Financials (PCAF) quality score for your data, enter the relevant score (from 1 to 5).
- A score of 1 reflects the best quality data and means that the investee company has performed an emissions calculation that has been verified by a third-party auditor. A score of 5 is the lowest and estimates the emissions of the investee company based on sector and region averages or benchmarks.

Financed emissions (metric unit tons CO2e) in the base year (column 8)

- The base year is the year against which you are comparing your financed emissions.
- The base year cannot be after the reporting year.
- Enter the emissions in metric unit tons CO2e, entering numbers only up to 99,999,999,999 without commas and up to three decimal places.
- Negative numbers are not allowed as reporting needs to be gross, not net figures. Emission figures should be for the reporting year only.
- Entering 0 implies that you have measured and calculated emissions from this source and they are equal to zero.

Base year end (column 9)

- The base year is the year against which you are comparing your financed emissions.
- The base year cannot be after the reporting year.
- The start date of the base year will automatically be assumed to be exactly 365 days before the listed end date. For example, if you enter an end date of 31/12/2023, the start date of the base year will automatically be assumed to be 01/01/2023.

% of undrawn loan commitments included in the financed emissions calculation. (column 10)

- Disclose separately the percentage of undrawn loan commitments included in the financed emissions calculation.
- For portfolios that don't have any undrawn loan commitments enter 0 as a response.

Please explain the details of and assumptions used in your calculation (column 11)

- Include the following information:
    - The method of allocation the entity used to attribute its share of emissions in relation to the size of its gross exposure;
    - The portfolios and/or asset classes that have been excluded from the calculation and the reasons for excluding them;
    - If a portfolio or an asset class is not fully covered in the calculation, explain the exclusion and the reasons for not covering 100% of it;
    - The scopes considered when measuring emissions associated with assets in your portfolio;
    - The sources of data if primary data was used in calculating portfolio emissions;
    - The approach taken to modelling or estimating emissions when primary data was not used; and
    - Any assumptions used in the calculation.

	• See the CDP Technical Note: Portfolio Impact Metrics for Financial Services Sector Companies for further information.
Explanation of terms	**Financed emissions:** the absolute greenhouse gas emissions associated with a portfolio, expressed in tons CO2e. For financial institutions, the indirect emissions caused by their financing activities are relevant and their emissions inventory would be incomplete without accounting for them. The GHG Protocol classifies these emissions in Scope 3 Category 15 Investments. They are also known as portfolio emissions or financed emissions. Put simply, they are emissions that occur at sources owned or controlled by other organizations, but which are made possible because those organizations are financed by the lending and investment of financial institutions; and therefore are indirect to the financial institution and should be included in the financial institution's Scope 3 inventory.

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	CC only
Sector	Question level	FS only

(12.1.2) Disclose or restate your financed emissions for previous years.

Question details	
Question dependencies	This question only appears if you select any response other than "Not providing past emissions data for Scope 3" in column 6 "Number of past reporting years you will be providing Scope 3 emissions data for" of 1.4, and "Financed emissions" in column 2 "Disclosure metric" in any row of 12.1.
Change from last year	No change
Rationale	A prerequisite for a meaningful emissions data comparison is a consistent dataset over time. This question enables organizations to restate portfolio emissions data previously supplied to CDP, for example to ensure that their historical data reflects their current organizational boundary. It also allows first-time responders to provide portfolio emissions data for the five years prior to the reporting year.
Ambition	Financial services companies disclose portfolio emissions from previous years to enable tracking over time and to reflect changes that would otherwise compromise the consistency and relevance of the reported portfolio emissions information.
Response options	Please complete the following table:

0	1	2	3	4	5	6
Year	End Date	Financed emissions (metric unit tons CO2e) in	% of portfolio covered in relation to	% calculated using data obtained from clients/investees	Emissions calculation methodology	Please explain the details of and assumptions

		the reporting year	total portfolio value			used in your calculation
Past year 1 for Banking (Bank) [Only appears if "1 year" is selected in column 6 "Select the number of past reporting years you will be providing Scope 3 emissions data for" of 1.4 AND "Financed emissions" of row "Banking (Bank)" in column 2 "Disclosure metric" of 12.1]	Data field [enter a date between 19/11/2015-19/11/2024]	Numeric field [enter a number from 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Percentage field [enter a percentage from 0-100]	Percentage field [enter a percentage from 0-100]	Select from: • The Global GHG Accounting and Reporting Standard for the Financial Industry (PCAF) • GHG Protocol: A Corporate Accounting and Reporting • Other, please specify	Text field [maximum 2,500 characters]
Past year 1 for Investing (Asset manager) [Only appears if "1 year" is selected in column 6 "Select the number of past reporting years you will be providing Scope 3 emissions data for" of 1.4 AND "Financed emissions" of row "Investing (Asset manager)" in column 2 "Disclosure metric" of 12.1]						
Past year 1 for Investing (Asset owner) [Only appears if "1 year" is selected in column 6 "Select the number of past reporting years you will be providing Scope 3 emissions data for" of 1.4 AND "Financed emissions" of row "Investing (Asset owner)" in column 2 "Disclosure metric" of 12.1]						
Past year 1 for Insurance underwriting (Insurance company)						

[Only appears if “1 year” is selected in column 6 “Select the number of past reporting years you will be providing Scope 3 emissions data for” of 1.4 AND "Financed emissions" of row “Insurance underwriting (Insurance company)” in column 2 “Disclosure metric” of 12.1]						
Years 2 to 4 continue…						
Past year 5 for Banking (Bank) [Only appears if “5 years” is selected column 6 “Select the number of past reporting years you will be providing Scope 3 emissions data for” of 1.4 AND "Financed emissions" of row “Banking (Bank)” in column 2 “Disclosure metric” of 12.1]						
Past year 5 for Investing (Asset manager) [Only appears if “5 years” is selected in column 6 “Select the number of past reporting years you will be providing Scope 3 emissions data for” of 1.4 AND " Financed emissions" of row “Investing (Asset manager)” in column 2 “Disclosure metric” of 12.1]						
Past year 5 for Investing (Asset owner) [Only appears if “5 years” is selected in column 6 “Select the number of past reporting years you will be providing Scope 3 emissions data for” of						

1.4 AND " Financed emissions" of row "Investing (Asset owner)" in column 2 "Disclosure metric" of 12.1]						
Past year 5 for Insurance underwriting (Insurance company) [Only appears if "5 years" is selected in column 6 "Select the number of past reporting years you will be providing Scope 3 emissions data for" of 1.4 AND " Financed emissions" of row "Insurance underwriting (Insurance company)" in column 2 "Disclosure metric" of 12.1]						

[Fixed Row]

Requested content	*General* • Rows appear depending on your selection in column 6 "Select the number of past reporting years you will be providing Scope 3 emissions data for" of 1.4 and in columns 2 "Disclosure metric" of 12.1. • Entering zero suggests that you have measured your emissions and that they are equal to zero. • Ensure that the reporting period represents only one full year that has already passed. Reporting periods should not be in the future. This information is important for others to understand the time dimension of your disclosure. *Note for first time responders:* • If you are a first-time responder, please provide your portfolio emissions data for the five years prior to the current reporting year. • Input portfolio emissions data for the year prior to the current reporting year in the first row and work backwards. *Note for restatements:* • If you have chosen to restate your organization's gross global scope 3 emissions data previously supplied to CDP by adding additional reporting years to 1.4, you may restate your Scope 3 Category 15 "Investments" emissions, or portfolio emissions, here. • Reporting recalculated figures for these years is optional. • Restated portfolio emissions data needs to be entered in reverse order i.e. you should work backwards from the most recent reporting year. *End date (column 1)*

- The start date of each past year will be automatically assumed to be exactly 365 days before the listed date. For example, if you enter an end date of 31/12/2023, your start date will be automatically assumed to be 01/01/2023.

Financed emissions (metric unit tons CO2e) in the reporting year (column 2)

- Enter the emissions in metric unit tons CO2e, entering numbers only up to 999,999,999,999 without commas and up to three decimal places.
- Negative numbers are not allowed as reporting needs to be gross, not net figures. Emission figures should be for the reporting year only.
- Entering 0 implies that you have measured and calculated emissions from this source and they are equal to zero.

% of portfolio covered in relation to total portfolio value (column 3)

- Enter the percentage of portfolio value included in the financed emissions calculation to the total portfolio value based on assets value reported in 1.10.

% calculated using data obtained from clients/investees (column 4)

- This column is optional.
- Such data obtained from value chain partners (clients or investees) may take the form of primary activity data or emissions data calculated by value chain partners. More information on this can be found in Chapter 7, Collecting Data, of the GHG Protocol's Corporate Value Chain (Scope 3) Accounting and Reporting Standard.

Emissions calculation methodology (column 5)

- If you have used a methodology other than the "The Global GHG Accounting and Reporting Standard for the Financial Industry", select "Other, please specify" to provide the methodology used.

Please explain the details of and assumptions used in your calculation (column 6)

- Include the following information:
    - The method of allocation the entity used to attribute its share of emissions in relation to the size of its gross exposure;
    - The portfolios and/or asset classes that have been excluded from the calculation and the reasons for excluding them;
    - If a portfolio or an asset class is not fully covered in the calculation, explain the exclusion and the reasons for not covering 100% of it;
    - The scopes considered when measuring emissions associated with assets in your portfolio;
    - The sources of data if primary data was used in calculating portfolio emissions;
    - The approach taken to modelling or estimating emissions when primary data was not used; and
    - Any assumptions used in the calculation.
- See the CDP Technical Note: Portfolio Impact Metrics for Financial Services Sector Companies for further information.

Explanation of terms	Financed emissions: The absolute greenhouse gas emissions associated with a portfolio, expressed in tons CO2e. For financial institutions, the indirect emissions caused by their financing activities are relevant and their emissions inventory would be incomplete without accounting for them. The GHG Protocol classifies these emissions in Scope 3 Category 15 Investments. They are also known as portfolio emissions or financed emissions. Put simply, they are emissions that occur at sources owned or controlled by other companies, but which are made possible because those companies are financed by the lending and investment of financial institutions; and therefore are indirect to the financial institution and should be included in the financial institution's Scope 3 inventory

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	CC Only
Sector	Question level	FS Only

(12.1.3) Provide details of the other metrics used to track the impact of your portfolio on the environment.

Question details	
Question dependencies	This question only appears if you select "Yes" in column "We measure the impact of our portfolio on the climate." and "Other carbon footprinting and/or exposure metrics (as defined by TCFD)" or "Other, please specify" in column 2 "Disclosure metric" of 12.1. It also appears if you select "Yes" in column 5 "We measure the impact of our portfolio on forests"or column 8 "We measure the impact of our portfolio on water " or column 11 "We measure the impact of our portfolio on biodiversity" in 12.1.
Change from last year	Modified guidance
Rationale	This question acknowledges that in addition to GHG emissions accounting, there are a number of other metrics organizations in the financial sector can use to understand how their portfolio impacts the environment. Metrics for measuring portfolio impact on forests, water and biodiversity are in their infancy, so this question allows financial institutions to explain how they assess the impact of their portfolio on the environment. This question allows you to express the impact of your portfolio on the environment using other metrics identified by the TCFD or other leading environmental frameworks and standards.
Ambition	Financial services companies measure and disclose the impact of their portfolios on the environment.
Response options	

1	2	3	4
Environmental issue	Portfolio	Portfolio metric	Metric value in the reporting year
Climate change	Select from: • Banking (Bank) • Investing (Asset manager) • Investing (Asset owner) • Insurance underwriting (Insurance company)	Select from: <u>Climate</u> • Weighted average carbon intensity (tCO_2e/Million revenue) [CC only] • Portfolio carbon footprint (tCO_2e/Million invested) [CC only] • Carbon intensity (tCO_2e/Million revenue) [CC only] • Avoided emissions financed (tCO_2e) [CC only] • Carbon removals financed (tCO_2e) [CC only] • Insurance-associated emissions (tCO_2e) [CC only] • Facilitated emissions (tCO_2e) [CC only] • Energy consumption (GWh/Million revenue of investee company) [CC only] • Other metric for impact on climate change please specify [CC only] <u>Forests</u> • Share of investments in companies that engage in activities that cause land degradation, desertification or soil sealing [F] • Share of investments in companies without a policy to address deforestation (i.e. a no-deforestation policy) [F] • Share of investments in companies without a no-conversion of natural ecosystems policy [F] • Share of investments in companies with 100% deforestation-free (DF) status [F] • Share of investments in companies with 100% deforestation- and conversion-free (DCF) status [F] • Share of investments in companies that engage in integrated, multi-stakeholder landscape/ watershed/ river basin/ jurisdictional initiatives to promote shared sustainability goals [F] • Share of investments in companies that engage in ecosystem restoration [F] • Share of investments in companies with sites/operations located in or near to biodiversity-sensitive areas or legally protected areas where activities of those investee companies negatively affect those areas (percentage) [F] • Other metric for impact on forests, please specify [F] <u>Water</u> • Weighted average emissions to water (tonnes of emissions to water generated by investee companies/ Million invested) [W]	Numeric field [enter a number from 0-999,999,999,999 using a maximum of 3 decimal places and no commas]

		• Other metric for impact on water, please specify [W] <u>Biodiversity</u> • Share of investments in investee companies with sites/operations located in or near to biodiversity-sensitive areas or legally protected areas where activities of those investee companies negatively affect those areas (percentage) [B] • Share of investments in investee companies whose operations affect threatened species [B] • Share of investments in investee companies without a biodiversity protection policy covering operational sites owned, leased, managed in, or adjacent to, a protected area or an area of high biodiversity value outside protected areas [B] • Financed absolute biodiversity footprint (MSA/km2/year) [B] • Financed absolute biodiversity footprint (PDF/km2/year) [B] • Biodiversity intensity per unit of capital employed (MSA per million of capital employed) [B] • Biodiversity intensity per unit of capital employed (PDF per million of capital employed) [B] • Other metric for impact on biodiversity, please specify [B]	
Forests			
Water			
Biodiversity			
Select from: • Climate change • Forests • Water • Biodiversity			

5	6	7	8
% of portfolio covered in relation to total portfolio value	Total value of assets included in the calculation	% of emissions calculated using data obtained from clients/investees	Please explain the details and key assumptions used in your assessment
Percentage field [enter a percentage from 0-100]	Numeric field [enter a number from 0-999,999,999,999,999 using a maximum of 2 decimal places]	Percentage field [enter a percentage from 0-100]	Text field [maximum 3,000 characters]

[Fixed row; add Row]

Requested content	*Portfolio (column 2)* • You are requested to complete all rows in this table, adding a row for each portfolio (column 2) for which you measure the impact to the corresponding environmental issue, as reported in 12.1. • Weighted average carbon intensities (WACI) should be reported here. • The options presented in the table are driven by your response to question 12.1. *Portfolio metric (column 3)* • Select the environmental footprinting and/or exposure metric(s) and the corresponding metric unit that you use to track and report of your portfolio on the environment, as defined in the TCFD Supplemental Guidance for the Financial Sector, the Global GHG Accounting and Reporting Standard, the TNFD Financial institutions metrics supplement and others. • Option "Insurance-associated emissions" only appears if "Insurance underwriting (Insurance company)" is selected in column 2 "Portfolio". • Any of the "Share of investments in …" metric options only appears if "Investing (Asset manager)" or "Investing (Asset owner)" is selected in column 2 "Portfolio". Enter the share as a percentage in column 4 "Metric value in the reporting year". • If you use any alternative portfolio impact metric not included in the options, select "Other, please specify" and give the metric a label. If you select "Other, please specify", explain your approach and outline the calculation methodology in column 8 " Please explain the details and assumptions used in your assessment ". *% of portfolio covered in relation to total portfolio value (column 5)* • Enter the percentage of portfolio value covered in the calculation to the portfolio value based on assets value as reported in 1.10 *Total value of assets included in the financed emissions calculation (column 6)* • Enter the total value of assets included in the calculation, based on the percentage provided in column 5 "% of portfolio covered in relation to total portfolio value" and the portfolio value based on assets value reported for the corresponding portfolio in question 1.10. • Report the value of assets included in the calculation in the currency selected in 1.2. *% of emissions calculated using data obtained from clients/investees (column 7)* • Such data obtained from value chain partners (clients or investees) may take the form of primary activity data or emissions data calculated by value chain partners. More information on this can be found in Chapter 7, Collecting Data, of the GHG Protocol's Corporate Value Chain (Scope 3) Accounting and Reporting Standard. *Please explain the details and key assumptions used in your assessment (column 8)* • Your response should include a short description of the types and sources of data used to measure the impact of your portfolio on the environment (e.g. activity data, emission factors or GWP values), a short description of the methodologies, assumptions and allocation methods used to make the calculations, and any further details for the metric you have used.

	• For details on methodologies to calculate carbon footprinting and exposure metrics please consult TCFD's Supplemental Guidance for the Financial Sector and/or the Global GHG Accounting and Reporting Standard. Explain why the metric was chosen and how the coverage has been determined and whether you consider it to be substantive to your organization. • If you wish to provide any additional context to your calculation, including any exclusions within your portfolio, you can also do that in this column.

Explanation of terms	• Avoided emissions: the reduction in emissions achieved by a project compared to a baseline of what would have been emitted in the absence of the project. Project financing for renewable energy projects such as wind or solar energy generation are common, and achieve avoided emissions compared to energy generation using fossil fuels.
	• (Portfolio) carbon footprint: total carbon emissions for a portfolio normalized by the market value of the portfolio, expressed in tons CO_2e/$M invested.
	• Carbon intensity: volume of carbon emissions per million dollars of revenue (carbon efficiency of a portfolio), expressed in tons tCO2e/Million revenue.
	• Carbon removals: CO_2 sequestered or removed from the atmosphere and stored, preventing its harmful global warming effect.
	• Conversion: loss of a natural ecosystem as a result of its replacement with agriculture or another land use, or due to a profound and sustained change in the natural ecosystem's species composition, structure, or function.
	  ○ Deforestation is one form of conversion (conversion of natural forests)
	  ○ Conversion includes severe degradation or the introduction of management practices that result in a profound and sustained change in the ecosystem's species composition, structure, or function.
	  ○ Change to natural ecosystems that meets this definition is considered to be conversion regardless of whether or not it is legal (AFi, 2024).
	• Cutoff date: the date after which deforestation or conversion renders a given area or production unit non-compliant with no-deforestation or no-conversion, commitments, policies, goals, targets, or other obligations (AFi, 2024).
	• Deforestation: loss of natural forest as a result of: i) conversion to agriculture or other non-forest land use; ii) conversion to a tree plantation; or iii) severe and sustained degradation.
	  ○ Severe and sustained degradation (scenario iii in the definition) constitutes deforestation even if the land is not subsequently used for non-forest land use.
	  ○ Loss of natural forest that meets this definition is considered to be deforestation regardless of whether or not it is legal.
	  ○ The definition of deforestation signifies "gross deforestation" of a natural forest where "gross" is used in the sense of "total; aggregate; without deduction for reforestation or other offset." (adapted from AFi,2024).
	• Deforestation- and conversion-free (also referred to as "no-conversion"): commodity production, sourcing, or financial investments that do not cause or contribute to deforestation and the conversion of natural ecosystems.
	  ○ Conversion-free refers to no gross conversion of natural ecosystems, which the Accountability Framework specifies as the appropriate policy and goal on this topic for companies and supply chains.

- Deforestation-free refers to no gross deforestation of natural forests, which the Accountability Framework specifies as the appropriate policy and goal on this topic for companies and supply chains.
- In the context of the Accountability Framework, deforestation refers to the loss of natural forest (see definition of deforestation).
- The terms "no-conversion", and "deforestation- and conversion-free" are used in favor of "zero-conversion" because "zero" can imply an absolutist approach that may be at odds with the need to sometimes accommodate minimal levels of conversion at the site level in the interest of facilitating optimal conservation and production outcomes (see AFi's definition for minimal level [of deforestation or conversion], 2024) (adapted from AFi, 2024).

- Deforestation-free (also referred to as: no-deforestation): commodity production, sourcing, or financial investments that do not cause or contribute to deforestation.
  - Deforestation-free refers to no gross deforestation of natural forests, which the Accountability Framework specifies as the appropriate policy and goal on this topic for companies and supply chains.
  - In the context of the Accountability Framework, deforestation refers to the loss of natural forest (see definition of deforestation).
  - The terms "no-deforestation" and "deforestation-free" are used in favor of "zero deforestation" because "zero" can imply an absolutist approach that may be at odds with the need sometimes to accommodate minimal levels of conversion at the site level in the interest of facilitating optimal conservation and production outcomes (see AFi's definition for minimal level [of deforestation or conversion], 2024) (adapted from AFi, 2024).

- Exposure to carbon-related assets: the amount or percentage of carbon-related assets in the portfolio expressed in Million revenue or percentage of the current portfolio value.
- Carbon-related assets: The TCFD Annex suggests defining carbon-related assets as those assets tied to the four non-financial groups (1. Energy, 2. Transportation, 3. Materials and Buildings, and 4. Agriculture, Food, and Forest Products) identified by the TCFD.
- Emissions to water: discharge of solid, liquid or gaseous pollutants or contaminants into a body of water.
  - The Sustainable Finance Disclosures Regulation (SFDR) defines "emissions to water" as "direct emissions of priority substances as defined in Article 2(30) of Directive 2000/60/EC of the European Parliament and of the Council and direct nitrates, direct phosphate emissions, direct pesticides emissions as referred to in that Directive, Council Directive of 12 December 1991 concerning the protection of waters against pollution caused by nitrates from agricultural source (91/676/EEC), Council Directive 91/271/EEC of 21 May 1991 concerning urban waste-water treatment, and Directive 2010/75/EU of the European Parliament and Council."
- Insurance-associated emissions: absolute insurance-associated emissions (tCO2e) are a supplementary accounting note to the GHG Protocol Scope 3 Category 15 "Investments". The Partnership for Carbon Accounting Financials (PCAF) describes insurance associated emissions here.
- Financed absolute biodiversity footprint (MSA/km2/year) & (PDF/km2/year): impact metrics suggested by TNFD in the sector specific guidance for financial institutions, see page 34 in "Additional guidance for financial institutions".

	• **MSA:** Mean Species Abundance (MSA) estimates ecosystem condition (i.e. intactness) as a function of select anthropogenic pressures on terrestrial and freshwater ecosystems. It measures condition in terms of the average abundance of species in selected groups compared to a natural reference state. For more, refer to TNFD's "Biodiversity footprinting approaches for financial institutions" discussion paper. • **Other carbon footprinting and/or exposure metrics:** metrics organizations in the financial sector can use to understand how their financial portfolio impacts the climate, as identified by the TCFD and to be used alongside portfolio emission metrics. • **PDF:** Potentially Disappeared Fraction (PDF) of species is a metric developed for life cycle impact assessments (LCA) as a measure of local loss of ecosystem condition caused by specific anthropogenic pressures. While PDF is often considered an ecosystem metric, some applications of it are actually more closely related to measures of species extinction risk. For more, refer to TNFD's "Biodiversity footprinting approaches for financial institutions" discussion paper. • **Weighted average carbon intensity:** portfolio's exposure to carbon-intensive companies, expressed in tons CO_2e/Million revenue. This is the metric recommended by the TCFD.

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	CC,F,W,B
Sector	Question level	FS Only

(12.2) Are you able to provide a breakdown of your organization's financed emissions and other portfolio carbon footprinting metrics?

Question details	
Question dependencies	This question only appears if you select "Yes" in column 1 "We measure the impact of our portfolio on the climate." of any row in 12.1.
Change from last year	Modified guidance
Rationale	By breaking down emissions and other carbon footprinting metrics by asset class, industry, and scope, this data can be made available to data users and other stakeholders to help guide the development of portfolio footprinting methodologies, global decarbonization efforts, and regional legislation.
Ambition	• Financial institutions disclose absolute gross financed emissions, disaggregated by Scope 1, Scope 2 and Scope 3 greenhouse gas emissions. • Financial institutions report gross exposure to each industry by asset class, expressed in the presentation currency of the entity's financial statements.
Response options	

0	1	2

Portfolio	Portfolio breakdown	Please explain why you do not provide a breakdown of your portfolio impact on the climate
Banking (Bank)	Select all that apply: • Yes, by asset class • Yes, by industry • Yes, by scope • None of the above, but we plan to do this in the next two years • None of the above and we don't plan to do this	[Text field, 2,500 characters]
Investing (Asset manager)		
Investing (Asset owner)		
Insurance underwriting (Insurance company)		

[Fixed row]

Requested content	*General* • Select all breakdowns that are relevant to your portfolio. *Please explain why you do not provide a breakdown of your portfolio impact on the climate (column 2)* • If you have only selected one or two of the three breakdown options (by asset class/industry/scope) explain why are you not able to provide a breakdown for the option(s) not selected. • If you selected "None of the above, but we plan to do this in the next two years" explain why you don't do this yet, how you plan to do this and what actions you are currently taking to achieve this. • If you selected "None of the above and we don't plan to do this", explain why you don't do this and why you don't plan on doing so in the future.
Explanation of terms	• Portfolio breakdown by asset class: most existing methodologies to quantify portfolio impact are determined and calculated on an asset class level. Breaking down emissions and other carbon footprinting and/or exposure metrics by asset class can give an indication of the relative GHG emissions performance and/or exposure to climate-related risks of your company's assets. When reported over time, your organization and investors will be able to review improvements or declines in asset performance with considerations for your portfolio's impact on the climate. This breakdown can be used alongside the financial performance of a company's assets to understand the financial exposure and illustrate the scale of contributions to climate change. Because methodologies are more robust for some asset classes than others, providing this level of data will enable data users to identify gaps in the methodologies and lead to the expansion of coverage. • Portfolio breakdown by industry: as sectoral decarbonization is at the center of some carbon footprinting methodologies, breaking down emissions, other carbon footprinting and/or exposure metrics on an industry level is key to identify concentrations of carbon-related assets in the financial sector and the financial system's exposure to climate-related risks. Reporting at this level can provide a useful indicator for making comparisons between your financial activities in different industries. In some cases, particular industries

	may come within the scope of particular legislation, therefore, providing industry-level emissions and/or exposure figures may give data users insight into your organization's current/potential exposure to regulation in this industry. • Portfolio breakdown by Scope: current methodologies for calculating portfolio emissions can lead to double counting across scopes. For example, what are counted as Scope 1 emissions for an electricity generation company could be the same emissions for a retailer but counted as Scope 2. There is currently no way for financial institutions to overcome this in their portfolio emission calculations, but this question allows you to report emissions by scope separately. Breaking down absolute emissions of their portfolio by scope can help financial institution identify emissions throughout the value chain of companies in their portfolio. PCAF recommends that emissions associated with loans and investments should be reported separately by Scope if it serves financial institutions' business goals (e.g. Scope 1 emissions of investees or Scope 2 emissions of investees). • Portfolio impact: impact of financial activities, namely lending, investment and insurance underwriting, on the environment.

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	CC only
Sector	Question level	FS only

(12.2.1) Break down your organization's financed emissions and other portfolio carbon footprinting metrics by asset class, by industry, and/or by scope.

Question details	
Question dependencies	This question only appears if you select "Yes, by asset class", "Yes, by industry", or "Yes, by scope" in column 1 "Portfolio breakdown" of 12.2.
Change from last year	No change
Rationale	Current methodologies for calculating portfolio emissions can lead to double counting across scopes. Breaking down absolute emissions and/or other carbon footprinting metrics of a portfolio by scope can help financial institutions identify emissions throughout the value chain of companies in their portfolio. Reporting at this level can provide a useful indicator for making comparisons between your financial activities in different industries. Furthermore, breaking down emissions and other carbon footprinting and/or exposure metrics by asset class can give an indication of the relative GHG emissions performance and/or exposure to climate-related risks of your company's assets. When reported over time, your organization and data users will be able to review improvements or declines in asset performance with considerations for your portfolio's impact on the climate.
Ambition	Financial institutions disclose absolute gross financed emissions, disaggregated by Scope 1, Scope 2 and Scope 3 greenhouse gas emissions. Financial institutions report gross exposure to each industry by asset class, expressed in the presentation currency of the entity's financial statements.

	○ Funded amounts—gross exposure shall be calculated as the funded carrying amounts (before subtracting the loss allowance, when applicable), whether prepared in accordance with IFRS Accounting Standards or other GAAP. ○ Undrawn loan commitments—the entity shall disclose the full amount of the commitment separately from the drawn portion of loan commitments.
Response options	

1	2	3	4	5	6
Portfolio	**Portfolio metric**	**Industry**	**Asset class**	**Clients'/investees' scope**	**% of asset class emissions calculated in the reporting year based on total value of assets**
Select from: • Banking (Bank) • Investing (Asset manager) • Investing (Asset owner) • Insurance underwriting (Insurance company)	Select from: • Absolute portfolio emissions (tCO2e) • Weighted average carbon intensity (tCO2e/Million revenue) • Portfolio carbon footprint (tCO2e/Million invested) • Carbon intensity (tCO2e/Million revenue) • Avoided emissions financed (tCO2e) • Carbon removals financed (tCO2e) • Insurance-associated emissions (tCO2e) • Facilitated emissions (tCO2e) • Energy consumption (GWh/Million revenue of investee company)	Select from: • Apparel • Biotech, health care & pharma • Food, beverage & agriculture • Fossil Fuels • Hospitality • Infrastructure • International bodies • Manufacturing • Materials • Power generation • Retail • Services • Transportation services	Select from: • Loans • Project finance • Bonds • Equity investments • Undrawn loan commitments • Fixed income • Cash equivalents/money market instruments • Real estate • Commodities • Other, please specify	Select from: • Scope 1 • Scope 2 • Scope 3	Percentage field [enter a percentage from 0-100]

	• Emissions intensity (tCO2e/MWh) • Emissions intensity (tCO2e/m2) • Emissions intensity (tCO2e/tonne steel produced) • Other, please specify				

7	8	9	10	11	12
Value of assets covered in the calculation	**Financed emissions or alternative metric**	**Are you able to provide the gross exposure for your undrawn loan commitment separately from the drawn loan commitment?**	**Value of assets covered in the calculation based on outstanding loan amounts**	**Value of assets covered in the calculation including undrawn loan commitments**	**Please explain the details, assumptions and exclusions in your calculation**
Numerical field [enter a range of 0-999,999,999,999,999 using a maximum of 2 decimal places and no commas]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Select from: • Yes • No • Not applicable	Numerical field [enter a range of 0-999,999,999,999,999 using a maximum of 2 decimal places and no commas]	Numerical field [enter a range of 0-999,999,999,999,999 using a maximum of 2 decimal places and no commas]	Text field [maximum 3,000 characters]

[Add row]

Requested content	*General* • Add a row for each portfolio for which you are able to provide a breakdown of your organization's portfolio impact. • If you are able to provide a breakdown of multiple scopes for a single portfolio, industry or asset class, add a separate row for each scope. *Portfolio metric (column 2)* • Disclose the quantitative emissions associated with the respective scope, industry and/or asset class. • For details on methodologies to calculate portfolio metrics please consult the CDP Technical Note on Portfolio Impact Metrics for Financial Services Sector Companies. • If you are reporting absolute emissions or emissions intensity, use gross, not net figures. For funded amounts, gross exposure shall be calculated as the funded carrying amounts (before

subtracting the loss allowance, when applicable), whether prepared in accordance with IFRS Accounting Standards or other GAAP.

Industry (column 3)

- Select from the drop-down list the industry for which you are able to disclose a figure for, adding one row for each industry.

Asset class (column 4)

- Select from the drop-down list the asset classes that you are able to disclose a figure for.
- Add a row for each asset class for which you can disclose a figure by using the "Add Row" button at the bottom of the table.
- If there are other asset classes for which you are able to disclose a figure for but are not listed in the drop-down list, select “Other, please specify” and disclose the asset class.
- If you are disclosing emissions for each industry by asset class, make sure to indicate the industry for which you are reporting in column 2 “Industry”.

% of asset class emissions calculated in the reporting year based on total value of assets (column 6)

- This column is only presented if you are providing a breakdown of your emissions on asset class level.
- Provide the proportion of the asset class covered by the emissions calculation based on the total value of this asset class.

Value of assets covered in the calculation (column 7)

- Provide the value of the assets covered by the emissions calculation.
- All values should be reported in the currency selected in 1.2.

Value of assets covered in the calculation based on outstanding loan amounts (column 10)

- Disclose the full amount of the commitment separately from the drawn portion of loan commitments included in the emissions calculation.
- All values should be reported in the currency selected in 1.2.

Value of assets covered in the calculation including undrawn loan commitments (column 11)

- Disclose the full amount of the commitment separately from the drawn portion of loan commitments included in the emissions calculation.
- For undrawn loan commitments, calculate the percentage by dividing the full amount of undrawn loan commitments to carbon related industries by the full amount of undrawn loan commitments to all industries.
- All values should be reported in the currency selected in 1.2.

Please explain the details, assumptions and exclusions in your calculation (column 12)

- If you are not providing the emissions value for all of the scopes (Scope 1, Scope 2, Scope 3), explain why you are not able to.
- If you are not able to provide the emissions value for each of your asset classes, explain why you are not able to.

	• If you are not able to provide the emissions for each of the industries in which you operate, explain why. • For your scope 2 financed emissions, explain if market-based and/or location-based method has been used.
Explanation of terms	• Gross emissions: GHGs emitted into the atmosphere before accounting for offsets or credits that have reduced or compensated for emissions. • Scope 1, Scope 2, and Scope 3 emissions: should be defined and calculated according to the methodology contained in The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (GHG Protocol), Revised Edition, March 2004, published by the World Resources Institute and the World Business Council on Sustainable Development (WRI/WBCSD)

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	CC only
Sector	Question level	FS only

Portfolio Values

(12.3) State the values of your financing and insurance of fossil fuel assets in the reporting year.

Question details	
Question dependencies	This question appears for organizations in the Financial Services sector who report in 1.10 that they undertake banking, investing and "General(non-life)" insurance underwriting activities. The question does not appear for organizations who report that they only insure "Life and/or Health". Rows are presented according to the reported organizational activities.
Change from last year	Modified guidance
Rationale	The majority of financial institutions' emissions are driven by the activities they finance in the wider economy, also known as 'financed emissions'. The exposure of financial institutions to climate-related risks and opportunities are determined by their portfolios via lending, investment and insurance underwriting activities. Therefore, data users wish to understand the concentrations of fossil fuel assets in financial institutions' portfolios.
Ambition	Financial institutions measure and disclose their financing and insurance of fossil fuel assets to understand, and help data users understand, their impact on the climate.
Response options	

0	1	2	3	4	5	6	7	8
Portfolio	Reporting values of the financing and/or insurance of fossil fuel assets	Value of the fossil fuel assets in your portfolio (unit currency - as specified in 1.2)	New loans advanced in reporting year (unit currency – as specified 1.2)	Total premium written in reporting year (unit currency - as specified in 1.2)	% of portfolio value comprised of fossil fuel assets to total portfolio value in reporting year	Details of calculation	Primary reason for not providing values of the financing and/or insurance to fossil fuel assets	Please explain why you are not providing values of the financing and/or insurance to fossil fuel assets
Lending to all fossil fuel assets	Select from: Yes No, but we plan to report our portfolio's exposure to fossil fuel in the next two years No, and we do not plan to report our portfolio's exposure to fossil fuel in the next two years	Numeric field [enter a number from 0-999,999,999,999,999 using a maximum of 2 decimal places and no commas]	Numeric field [enter a number from 0-999,999,999,999,999 using a maximum of 2 decimal places and no commas]	N/A	Percentage field [enter a percentage from 0-100 using a maximum of one decimal place]	Text field [maximum 2,500 characters]	Select from: Lack of internal resources, capabilities, or expertise (e.g., due to organization size) No standardized procedure Not an immediate strategic priority Judged to be unimportant or not relevant Other, please specify	Text field [maximum 2,500 characters]
Lending to thermal coal				N/A				

Lending to met coal				N/A				
Lending to oil				N/A				
Lending to gas				N/A				
Investing in all fossil fuel assets (Asset manager)			N/A	N/A				
Investing in thermal coal (Asset manager)			N/A	N/A				
Investing in met coal (Asset manager)			N/A	N/A				
Investing in oil (Asset manager)			N/A	N/A				
Investing in gas (Asset manager)			N/A	N/A				
Investing all fossil fuel assets (Asset owner)			N/A	N/A				
Investing in thermal coal (Asset owner)			N/A	N/A				

Investing in met coal (Asset owner)			N/A	N/A				
Investing in oil (Asset owner)			N/A	N/A				
Investing in gas (Asset owner)			N/A	N/A				
Insuring all fossil fuel assets			N/A	Numeric field [enter a number from 0-999,999,999,999,999 using a maximum of 2 decimal places and no commas]				
Insuring thermal coal			N/A					
Insuring met coal			N/A					
Insuring oil			N/A					
Insuring gas			N/A					

[Fixed Row]

Requested content	*General* • For the purpose of this question, financial institutions should focus on all types on lending and insurance within the portfolio they are reporting on. This can include general lending (E.g. corporate lending or financing) and also project finance, equity investments. *Portfolio (column 0)* • The rows which appear are driven by the activities you selected in 1.10. *Value of the fossil fuel assets in your portfolio (unit currency – as specified in 1.2) (column 2)* • This column only appears if "Yes" is selected in column 1 "Reporting values of the financing and/or insurance of fossil fuel assets". • For lending and investing rows, report the total value of loans/investments outstanding in your portfolio at the end of the reporting year. • For insurance rows, report the total sums insured in your portfolio for the reporting year. *New loans advanced in reporting year (unit currency – as specified in 1.2) (column 3)* • This column only appears for "Lending…" rows where "Yes" is selected in column 1 "Reporting values of the financing and/or insurance of fossil fuel assets". • The refinancing of an existing loan is considered a new loan. • Include new loans advanced even if the loan has subsequently been removed from your portfolio. This module is asking about portfolio impact – impact on climate cannot be transferred in the same way that risk to your portfolio can. *Total premium written in reporting year (unit currency – as specified in 1.2) (column 4)* • This column only appears for "Insuring…" rows where "Yes" is selected in column 1 "Reporting values of the financing and/or insurance of fossil fuel assets". • Report the Gross Written Premium (GWP) including direct and assumed that is written (before deductions for reinsurance and ceding commission) in the reporting year. *% of portfolio value comprised of fossil fuel assets to total portfolio value in reporting year (column 5)* • Provide a percentage value for the amount reported in column 2 "Value of the fossil fuel assets in your portfolio (unit currency – as specified in 1.2)" in relation to your total portfolio value. *Details of calculation (column 6)* • This column only appears if "Yes" is selected in column 1 "Reporting values of the financing and/or insurance of fossil fuel assets". • Describe which industries you include in the calculation of the value you are reporting for the fossil fuel assets. • Provide details on the asset types used in the assessment. • Provide any other details of your calculation that you consider important for data users.

	Primary reason for not providing a value for the financing and/or insurance to fossil fuel assets (column 7) • This column only appears if any "No" option is selected in column 1 "Reporting values of the financing and/or insurance of fossil fuel assets". • If, for example, your organization provides strictly retail banking only (no commercial, institutional or business lending), select "Other, please specify". *Please explain why you are not providing a value for the financing and/or insurance to fossil fuel assets (column 8)* • This column only appears if any "No" option is selected in column 1 "Reporting values of the financing and/or insurance of fossil fuel assets". • Ensure your explanation is organization-specific and provides details as to why you do not provide a value for the financing and/or insurance to fossil fuel assets. • For example, if your organization provides strictly retail banking only (no commercial, institutional or business lending), provide details here. • If you plan to assess your exposure within the next 2 years provide details of how you plan to do this. • If you wish to provide any additional context to your disclosure, including any plans or timelines your organization has for completely phasing out financing and/or insurance of fossil fuel assets, you can also do that in this column.
Explanation of terms	• Fossil fuel assets: assets tied to carbon-based fuels from fossil hydrocarbon deposits, including coal, oil, and natural gas. • Met coal: metallurgical coal, also known as coking coal, is used to produce coke, the primary source of carbon used in steelmaking. It differs from thermal coal by its carbon content and its coking ability. • Thermal coal: coal used for energy and heating.

Tags		
Authority Type	All requesters	
Environmental Issue (Theme)	Question level	CC only
Questionnaire Sector	Question level	FS Only

(12.4) Does your organization provide finance and/or insurance to companies in the commodity value chain? If so, for each commodity and portfolio, state the values of your financing and/or insurance in the reporting year.

Question details	
Question dependencies	This question appears for organizations in the Financial Services sector who report in 1.10 that they undertake banking, investing and "General(non-life)" insurance underwriting activities. The question does not appear for organizations who report that they only insure "Life and/or Health". Rows are presented according to the reported organizational activities.

Change from last year	No change
Rationale	The production of certain key agricultural commodities has caused more than 60% of forest loss in Latin America and Southeast Asia, usually resulting in a permanent loss. While not all commodity production is necessarily harmful, understanding the concentrations of commodity-related assets in portfolios will enable financial institutions to understand where there is the potential for deforestation impacts and where enhanced policies are needed to prevent them.
Ambition	Financial services companies measure and disclose their financing and insurance of agricultural commodities to understand the potential impact on deforestation.
Response options	

0	1	2	3	4	5	6
Financing and/or insurance of commodity	**Finance or insurance provided to companies operating in the value chain for this commodity**	**Commodity value chain stage coverage**	**Portfolio exposure (unit currency – as specified in 1.2)**	**New loans advanced in reporting year (unit currency – as specified in 1.2)**	**Total premium written in reporting year (unit currency – as specified in 1.2)**	**% value of the exposure in relation to your total portfolio value**
Lending to companies operating in the timber products value chain	Select from • Yes • No • Unknown	Select all that apply: • Production • Processing • Trading • Manufacturing • Retailing	Numeric field [enter a number from 0-999,999,999,999,999 using a maximum of 2 decimal places and no commas]	Numeric field [enter a number from 0-999,999,999,999,999 using a maximum of 2 decimal places and no commas]	N/A	Percentage field [enter a percentage from 0-100 using a maximum of one decimal]
Lending to companies operating in the palm oil value chain					N/A	
Lending to companies operating in the cattle products value chain					N/A	
Lending to companies operating in the soy value chain					N/A	
Lending to companies					N/A	

operating in the rubber value chain						
Lending to companies operating in the cocoa value chain					N/A	
Lending to companies operating in the coffee value chain					N/A	
Investing (asset manager) to companies operating in the timber products value chain				N/A	N/A	
Investing (asset manager) to companies operating in the palm oil value chain				N/A	N/A	
Investing (asset manager) to companies operating in the cattle products value chain				N/A	N/A	
Investing (asset manager) to companies operating in the soy value chain				N/A	N/A	
Investing (asset				N/A	N/A	

manager) to companies operating in the rubber value chain						
Investing (asset manager) to companies operating in the cocoa value chain				N/A	N/A	
Investing (asset manager) to companies operating in the coffee value chain				N/A	N/A	
Investing (asset owner) to companies operating in the timber products value chain				N/A	N/A	
Investing (asset owner) to companies operating in the palm oil value chain				N/A	N/A	
Investing (asset owner) to companies operating in the cattle products value chain				N/A	N/A	
Investing (asset owner) to companies operating in				N/A	N/A	

the soy value chain						
Investing (asset owner) to companies operating in the rubber value chain				N/A	N/A	
Investing (asset owner) to companies operating in the cocoa value chain				N/A	N/A	
Investing (asset owner) to companies operating in the coffee value chain				N/A	N/A	
Insuring companies operating in the timber products value chain				N/A	Numeric field [enter a number from 0-999,999,999,999,999 using a maximum of 2 decimal places and no commas]	
Insuring companies operating in the palm oil value chain				N/A		
Insuring companies operating in the cattle products value chain				N/A		
Insuring companies operating in the soy value chain				N/A		
Insuring companies operating in				N/A		

the rubber value chain						
Insuring companies operating in the cocoa value chain				N/A		
Insuring companies operating in the coffee value chain				N/A		

[Fixed Row]

Requested content	*Financing and/or insurance of commodity (column 0)* • Each row corresponds to a portfolio activity, i.e., lending to, investing in or insuring companies operating in the commodity value chain. There is a row for each commodity asked about: timber products, palm oil, cattle products, soy, rubber, cocoa, and coffee. Please respond to all rows. *Finance or insurance provided to companies operating in the value chain for this commodity (column 1)* • For each commodity listed, indicate if you are providing financing (lending or investment) or insurance to companies operating in the value chain for that commodity within the reporting year. *Commodity value chain stage coverage (column 2)* • Indicate which stages in the commodity value chain the companies you are providing a financing/insurance figure for operate in. *Portfolio exposure (unit currency as specified in 1.2) (column 3)* • This figure should be in the same currency that you selected in 1.2. • For lending and investing rows, report the total value of loans/investments to companies operating in the commodity value chain outstanding in your portfolio at the end of the reporting year. For insurance rows, report the total sums insured for companies operating in the commodity value chain in your portfolio for the reporting year. *New loans advanced in reporting year (unit currency as reported in 1.2) (column 4)* • This figure should be in the same currency selected in 1.2. • Include new loans advanced to companies operating in the commodity value chain, even if the loan has subsequently been removed from your portfolio. This module is asking about portfolio impact – impact on forests cannot be transferred in the same way that risk to your portfolio can. *Total premium written (unit currency as reported in 1.2) (column 5)* • This figure should be in the same currency that you selected in 1.2.

	• Report the Gross Written Premium (GWP) including direct and assumed that is written (before deductions for reinsurance and ceding commission) for companies operating in the commodity supply chain in the reporting year. *% value of the exposure in relation to your total portfolio value (column 6)* • Provide a percentage value for the exposure reported in column 3 "Portfolio exposure (unit currency as specified in 1.2)" in relation to your total portfolio value.

Explanation of terms	• Commodities: The following are asked about in this questionnaire:
	  ○ Timber products: all solid timber as well as products made from processed wood fiber such as paper, packaging, cardboard and specialty fibers (e.g., viscose). It also includes timber products used for biomass.
	  ○ Palm oil: crude palm oil, palm kernel oil, and all of its derivatives. Please note that palm oil used for biofuel production is also included in this category.
	  ○ Cattle products: all food products containing beef, all clothing, furniture and accessories that are made of leather, tallow, and all other products derived from cattle. Please note that tallow used for biofuel production is also included in this category. Dairy products are not included in this category.
	  ○ Soy: all meal or oil containing soy and any derivatives that are obtained from soy. Please note that soy used for biofuel production is also included in this category.
	  ○ Rubber: all rubber products deriving from natural rubber production. Please note that the tire industry is included in this category.
	  ○ Cocoa: all food or other products containing cocoa, cocoa derivatives such as cocoa butter or pectin, or any products derived from cocoa husks such as animal feed or potash.
	  ○ Coffee: all products from or derived from coffee plants, including the beans, cherries and husks
	• Production: the first stage of the upstream value chain, often entailing the production of raw agricultural and forest products by farm owners, smallholders, and communities. Vertically integrated companies are also involved in producing activities if they own or manage land used for production (adapted from Global Canopy, 2018 and AFi, 2024).
	• Processing: the series of actions that transform raw materials from their natural state to an initial processed state in preparation for market or further processing/manufacturing.
	  ○ Organizations involved in the production of crude palm oil from crushed fruit or the production of soybean oil and soybean meal from soybean would select this activity. Further processing activities in the form of refining and fractionation should be considered in the manufacturing stage.
	  ○ In the case of timber products, organizations whose activities include the initial processing of timber products in mills (i.e., sawmills, plywood and veneer mills, pulp and paper mills) would select this stage.
	  ○ For cattle products, activities at this stage primarily involve the slaughtering of cattle and the processing of raw hide into leather.
	• Trading: purchasing and selling raw or primary processed agricultural or forestry materials to domestic or export markets. This includes shipments, transport, and storage of the commodities.
	• Manufacturing: the series of actions, methods, and techniques that transform raw or processed materials into final products ready for human use/consumption.
	  ○ In palm oil and soybean supply chains, this stage may include the refining of oil into shortening and the use of ingredients in the manufacture of bakery products.
	  ○ For timber products, the manufacturing stage involves the secondary processing of wood into multiple products. This may include furniture, flooring, plywood and boards,

	as well as other building materials. For pulp and paper, this may include the conversion of pulp to printing and writing paper, newsprint, tissue, container boards, and packaging. ○ Organizations may manufacture cattle products into products containing beef (e.g., retail meat products, fast food, byproducts including glycerin/gelatin) and leather products for various industries (e.g., footwear, clothing, furniture and car upholstery) (adapted from Global Canopy, 2018 and AFi, 2024). • **Retailing:** selling products directly to individual consumers. This includes supermarkets, convenience stores, lumber and home improvement stores, home furnishing stores, online retailers, and restaurant chains.

Tags		
Authority Type	All requesters	
Environmental Issue (Theme)	Question level	F only
Questionnaire Sector	Question level	FS Only

(12.5) In the reporting year, did your organization finance and/or insure activities or sectors that are aligned with, or eligible under, a sustainable finance taxonomy? If so, are you able to report the values of that financing and/or underwriting?

Question details	
Question dependencies	This question appears for organizations in the Financial Services sector who report in 1.10 that they undertake banking, investing and "General(non-life)" insurance underwriting activities. The question does not appear for organizations who report that they only insure "Life and/or Health". Rows are presented according to the reported organizational activities.
Change from last year	Modified guidance
Rationale	Financial institutions need to ensure that their lending, investing and/or insurance is supporting the climate transition of the wider economy. An assessment of the financing and insuring of business activities or sectors defined as sustainable according to a sustainable finance taxonomy can inform progress on the organization's commitment to mitigate and adapt to climate change, as well as add credibility to it.
Ambition	Financial institutions ensure that their financing and insuring is supporting the climate transition of the wider economy, and/or aligned with a sustainable finance taxonomy.
Response options	

0	1	2	3	4	5	6	7	8	9
Portfolio	Reporting values of the financing and/or insurance of activities or sectors that are eligible under or aligned with a sustainable finance taxonomy	Taxonomy under which portfolio alignment is being reported	Total assets in your portfolio (unit currency as selected in 1.2) [auto-calculated]	Total assets covered in the calculation of the taxonomy KPIs in the reporting year	Total assets excluded from the calculation of your alignment KPIs in the reporting year	Aligned assets based on turnover of investees in the reporting year (unit currency as selected in 1.2)	Share of aligned assets based on turnover of investees out of total assets in the reporting year	Eligible assets based on turnover of investees in the reporting year	Share of eligible assets based on turnover of investees in the reporting year out of total assets in the reporting year
Banking (Bank)	Select from: • Yes	Select from: • EU Taxonom	[Autocalculated]	Numeric field [enter a number from 0-	Numeric field [enter a number from 0-	Numeric field [enter a number from 0-	Percentage field [enter	Numeric field [enter a number from 0-	Percentage field [enter

	• No, but we plan to report in the next two years • No, and we do not plan to report in the next two years	y for Sustainable Activities • Other, please specify		999,999,999,999,999 using a maximum of 2 decimal places and no commas]	999,999,999,999,999 using a maximum of 2 decimal places and no commas]	999,999,999,999,999 using a maximum of 2 decimal places and no commas]	a percentage from 0-100 using a maximum of one decimal place	999,999,999,999,999 using a maximum of 2 decimal places and no commas]	a percentage from 0-100 using a maximum of one decimal place]
Investing (Asset manager)									
Investing (Asset owner)									
Insurance underwriting (Insurance company)									

10	11	12	13	14	15
Aligned assets based on CAPEX of investees in the reporting year (unit currency as selected in 1.2)	Share of aligned assets based on CAPEX of investees out of total asset in the reporting year	Eligible assets based on CAPEX of investees in the reporting year	Share of eligible assets based on CAPEX of investees out of total asset in the reporting year	Share of aligned assets contributing to climate change mitigation based on turnover of	Share of aligned assets contributing to climate change mitigation that is transitional based

				investees in the reporting year	on turnover of investees in the reporting year
Numeric field [enter a number from 0-999,999,999,999,999 using a maximum of 2 decimal places and no commas]	Percentage field [enter a percentage from 0-100 using a maximum of one decimal place]	Numeric field [enter a number from 0-999,999,999,999,999 using a maximum of 2 decimal places and no commas]	Percentage field [enter a percentage from 0-100 using a maximum of one decimal place]	Percentage field [enter a percentage from 0-100 using a maximum of one decimal place]	Percentage field [enter a percentage from 0-100 using a maximum of one decimal place]

16	17	18	19	20	21
Share of aligned assets contributing to climate change mitigation that is enabling based on turnover of investees in the reporting year	Share of aligned assets contributing to climate change adaptation based on turnover of investees in the reporting year	Share of aligned assets contributing to climate change adaptation that is adapted based on turnover of investees in the reporting year	Share of aligned assets contributing to climate change adaptation that is enabling based on turnover of investees in the reporting year	Share of aligned assets contributing to climate change mitigation based on CAPEX of investees in the reporting year	Share of aligned assets contributing to climate change mitigation that is transitional based on CAPEX of investees in the reporting year
Percentage field [enter a percentage from 0-100 using a maximum of one decimal place]	Percentage field [enter a percentage from 0-100 using a maximum of one decimal place]	Percentage field [enter a percentage from 0-100 using a maximum of one decimal place]	Percentage field [enter a percentage from 0-100 using a maximum of one decimal place]	Percentage field [enter a percentage from 0-100 using a maximum of one decimal place]	Percentage field [enter a percentage from 0-100 using a maximum of one decimal place]

22	23	24	25	26	27	28	29
Share of aligned assets contributing to climate change mitigation that is enabling based on CAPEX of investees in the reporting year	Share of aligned assets contributing to climate change adaptation based on CAPEX of investees in the reporting year	Share of aligned assets contributing to climate change adaptation that is adapted based on CAPEX of investees in the reporting year	Share of aligned assets contributing to climate change adaptation that is enabling based on CAPEX of investees in the reporting year	Total assets aligned with the taxonomy in the reporting year	% of portfolio that is aligned with the taxonomy in the reporting year	Description of assets excluded from alignment calculation and reasons for exclusion	Total premium written in reporting year (unit currency – as specified in 1.2)
Percentage field [enter a percentage from 0-100 using a maximum of one decimal place]	Percentage field [enter a percentage from 0-100 using a maximum of one decimal place]	Percentage field [enter a percentage from 0-100 using a maximum of one decimal place]	Percentage field [enter a percentage from 0-100 using a maximum of one decimal place]	Numeric field [enter a number from 0-999,999,999,999,999 using a maximum of 2 decimal	Percentage field [enter a percentage from 0-100 using a maximum of one decimal place]	Text field [maximum 2,500 characters]	Numeric field [enter a number from 0-999,999,999,999,999 using a maximum of 2 decimal

				places and no commas]			places and no commas]

30	31	32	33	34	35	36
Gross premiums written for taxonomy-aligned non-life insurance and reinsurance activities	Total premiums written	"Do No Significant Harm" requirements met	Details of "Do No Significant Harm" analysis	Details of calculation	Primary reason for not providing values of the financing and/or insurance	Explain why you are not providing values of the financing and/or insurance
Numeric field [enter a number from 0-999,999,999,999,999 using a maximum of 2 decimal places and no commas]	Numeric field [enter a number from 0-999,999,999,999,999 using a maximum of 2 decimal places and no commas]	Select from • Yes • No	Text field [maximum 2,500 characters]	Text field [maximum 2,500 characters]	Select from: • Lack of internal resources, capabilities, or expertise (e.g., due to organization size) • No standardized procedure • Not an immediate strategic priority • Judged to be unimportant or not relevant • Other, please specify	Text field [maximum 2,500 characters]

[Fixed Row]

Requested content	*Portfolio (column 0)* • The rows which appear are driven by the activities you selected in question 1.10. *Reporting values of the financing and/or insurance of activities or sectors that are eligible under or aligned with a sustainable finance taxonomy (column 1)* • Indicate whether you are able to report values of your financing and/or insurance of activities or sectors that are eligible under or aligned with a sustainable finance taxonomy. • For companies subject to the EU Taxonomy for Sustainable Activities, refer to the economic activities listed under the Climate Delegated Act Annex I and II. • If a national taxonomy is under development and you are therefore not reporting values of the financing and/or insurance of activities or sectors that are eligible under or aligned with

a sustainable finance taxonomy, but you are planning to implement the taxonomy in the next two years, select “No, but we plan to report in the next two years”. Provide details in column 36 “Explain why you are not providing values of the financing and/or insurance” and describe if you are using any other classification system in the meanwhile.

Taxonomy under which portfolio alignment is being reported (column 2)

- This column is presented if “Yes” is selected in column 1 “Reporting values of the financing and/or insurance of activities or sectors that are eligible under or aligned with a sustainable finance taxonomy”.
- Select “Other, please specify” if you are reporting under another sustainable finance taxonomy than the EU Taxonomy for Sustainable Activities and specify under which taxonomy you are reporting your financing and/or insuring.

Total assets in your portfolio (unit currency as selected in 1.2) (column 3)

- This column is presented if “Yes” is selected in column 1 “Reporting values of the financing and/or insurance of activities or sectors that are eligible under or aligned with a sustainable finance taxonomy” and either "Yes, both the portfolio value and the % of revenue associated with it" or "Yes, the value of the portfolio based on total assets" is selected in column 3 “Reporting the portfolio value and % of revenue associated with the portfolio” in question 1.10.
- This column will be automatically calculated from the value you reported in column 4 “Portfolio value based on total assets” in question 1.10.

Total assets covered in the calculation of the taxonomy KPIs in the reporting year (column 4)

- This column is presented if “EU Taxonomy for Sustainable Activities” is selected in column 2 “Taxonomy under which portfolio alignment is being reported” for rows “Banking (Bank)”, “Investing (Asset Manager)” and “Investing (Asset Owner)”.
- Provide the value of assets reported in column 3 “Total assets in your portfolio (unit currency as selected in 1.2)” less assets that shall not be included in the calculation of the taxonomy KPIs under the EU Taxonomy for Sustainable Activities in the reporting year. Assets that shall not be included in the calculation of the taxonomy KPIs are, for example, exposures to central governments, central banks and supranational issuers.
- For details on which assets shall be excluded from the denominator of the KPI calculation under the EU Taxonomy for Sustainable Activities, please consult the Disclosure Delegated Act, Article 7.

Total assets excluded from the calculation of your alignment KPIs in the reporting year (column 5)

- This column is presented if “EU Taxonomy for Sustainable Activities” is selected in column 2 “Taxonomy under which portfolio alignment is being reported” for rows “Banking (Bank)”, “Investing (Asset Manager)” and “Investing (Asset Owner)”.
- Provide the value of assets that are not included in the calculation of your alignment KPIs under the EU Taxonomy for Sustainable Activities in the reporting year. Assets that shall not be included in the calculation of your alignment KPIs are, for example, exposures to financial and non-financial undertakings that are not subject to the NFRD, both EU and non-EU and exposure to SMEs.
- For details on which assets shall be excluded from the numerator of the KPI calculation under the EU Taxonomy for Sustainable Activities, please consult the Disclosure Delegated Act, Article 7.

Aligned assets based on turnover of investees in the reporting year (unit currency as selected in 1.2) (column 6)

- This column is presented if "EU Taxonomy for Sustainable Activities" is selected in column 2 "Taxonomy under which portfolio alignment is being reported" for rows "Banking (Bank)", "Investing (Asset Manager)" and "Investing (Asset Owner)".
- Enter the value of assets funding taxonomy-aligned activities contributing to turnover of portfolio company in the reporting year.

Share of aligned assets based on turnover of investees out of total asset in the reporting year (column 7)

- This column is presented if "EU Taxonomy for Sustainable Activities" is selected in column 2 "Taxonomy under which portfolio alignment is being reported" for rows "Banking (Bank)", "Investing (Asset Manager)" and "Investing (Asset Owner)".
- Enter the ratio of assets funding taxonomy-aligned activities as a percentage of total funded assets contributing to turnover of portfolio companies in the reporting year.

Eligible assets based on turnover of investees in the reporting year (column 8)

- This column is presented if "EU Taxonomy for Sustainable Activities" is selected in column 2 "Taxonomy under which portfolio alignment is being reported" for rows "Banking (Bank)", "Investing (Asset Manager)" and "Investing (Asset Owner)".
- Enter the value of assets funding taxonomy-eligible activities contributing to turnover of portfolio company in the reporting year.

Share of eligible assets based on turnover of investees in the reporting year out of total assets in the reporting year (column 9)

- This column is presented if "EU Taxonomy for Sustainable Activities" is selected in column 2 "Taxonomy under which portfolio alignment is being reported" for rows "Banking (Bank)", "Investing (Asset Manager)" and "Investing (Asset Owner)".
- Enter the ratio of assets funding taxonomy-eligible activities relative to total funded assets contributing to turnover of portfolio company in the reporting year.

Aligned assets based on CAPEX of investees in the reporting year (unit currency as selected in 1.2) (column 10)

- This column is presented if "EU Taxonomy for Sustainable Activities" is selected in column 2 "Taxonomy under which portfolio alignment is being reported" for rows "Banking (Bank)", "Investing (Asset Manager)" and "Investing (Asset Owner)".
- Enter the value of assets funding taxonomy-aligned activities based on CAPEX of portfolio company in the reporting year.

Share of aligned assets based on CAPEX of investees out of total asset in the reporting year (column 11)

- This column is presented if "EU Taxonomy for Sustainable Activities" is selected in column 2 "Taxonomy under which portfolio alignment is being reported" for rows "Banking (Bank)", "Investing (Asset Manager)" and "Investing (Asset Owner)".
- Enter the ratio of assets funding taxonomy-aligned activities as a percentage of total funded assets of CAPEX of portfolio companies in the reporting year.

Eligible assets based on CAPEX of investees in the reporting year (column 12)

	• This column is presented if "EU Taxonomy for Sustainable Activities" is selected in column 2 "Taxonomy under which portfolio alignment is being reported" for rows "Banking (Bank)", "Investing (Asset Manager)" and "Investing (Asset Owner)". • Enter the value of assets funding taxonomy-eligible activities based on CAPEX of portfolio company in the reporting year. *Share of eligible assets based on CAPEX of investees out of total asset in the reporting year (column 13)* • This column is presented if "EU Taxonomy for Sustainable Activities" is selected in column 2 "Taxonomy under which portfolio alignment is being reported" for rows "Banking (Bank)", "Investing (Asset Manager)" and "Investing (Asset Owner)". • Enter the percentage of assets funding taxonomy-eligible activities relative to total funded assets of CAPEX of portfolio company in the reporting year. *Share of aligned assets contributing to climate change mitigation based on turnover of investees in the reporting year (column 14)* • This column is presented if "EU Taxonomy for Sustainable Activities" is selected in column 2 "Taxonomy under which portfolio alignment is being reported" for rows "Banking (Bank)", "Investing (Asset Manager)" and "Investing (Asset Owner)". • Enter the percentage of taxonomy-aligned assets contributing to climate change mitigation in the reporting year in relation to total funded assets contributing to turnover of portfolio company. • This percentage should be equal to or larger than the sum of the percentages in column 15 "Share of aligned assets contributing to climate change mitigation that is transitional based on turnover of investees in the reporting year" and column 16 "Share of aligned assets contributing to climate change mitigation that is enabling based on turnover of investees in the reporting year". *Share of aligned assets contributing to climate change mitigation that is transitional based on turnover of investees in the reporting year (column 15)* • This column is presented if "EU Taxonomy for Sustainable Activities" is selected in column 2 "Taxonomy under which portfolio alignment is being reported" for rows "Banking (Bank)", "Investing (Asset Manager)" and "Investing (Asset Owner)". • Enter the percentage of taxonomy-aligned assets contributing to climate change mitigation that is transitional in the reporting year in relation to total funded assets contributing to turnover of portfolio company. *Share of aligned assets contributing to climate change mitigation that is enabling based on turnover of investees in the reporting year (column 16)* • This column is presented if "EU Taxonomy for Sustainable Activities" is selected in column 2 "Taxonomy under which portfolio alignment is being reported" for rows "Banking (Bank)", "Investing (Asset Manager)" and "Investing (Asset Owner)". • Enter the percentage of taxonomy-aligned assets contributing to climate change mitigation that is enabling in the reporting year in relation to total funded assets contributing to turnover of portfolio company. *Share of aligned assets contributing to climate change adaptation based on turnover of investees in the reporting year (column 17)*

	• This column is presented if "EU Taxonomy for Sustainable Activities" is selected in column 2 "Taxonomy under which portfolio alignment is being reported" for rows "Banking (Bank)", "Investing (Asset Manager)" and "Investing (Asset Owner)". • Enter the percentage of taxonomy-aligned assets contributing to climate change adaptation in the reporting year in relation to total funded assets contributing to turnover of portfolio company. • This percentage should be equal to or larger than the sum of the percentages in column 18 "Share of aligned assets contributing to climate change adaptation that is adapted based on turnover of investees in the reporting year" and column 19 "Share of aligned assets contributing to climate change adaptation that is enabling based on turnover of investees in the reporting year". *Share of aligned assets contributing to climate change adaptation that is adapted based on turnover of investees in the reporting year (column 18)* • This column is presented if "EU Taxonomy for Sustainable Activities" is selected in column 2 "Taxonomy under which portfolio alignment is being reported" for rows "Banking (Bank)", "Investing (Asset Manager)" and "Investing (Asset Owner)". • Enter the percentage of taxonomy-aligned assets contributing to climate change adaptation that is adapted in the reporting year in relation to total funded assets contributing to turnover of portfolio company. *Share of aligned assets contributing to climate change adaptation that is enabling based on turnover of investees in the reporting year (column 19)* • This column is presented if "EU Taxonomy for Sustainable Activities" is selected in column 2 "Taxonomy under which portfolio alignment is being reported" for rows "Banking (Bank)", "Investing (Asset Manager)" and "Investing (Asset Owner)". • Enter the percentage of taxonomy-aligned assets contributing to climate change adaptation that is enabling in the reporting year in relation to total funded assets contributing to turnover of portfolio company. *Share of aligned assets contributing to climate change mitigation based on CAPEX of investees in the reporting year (column 20)* • This column is presented if "EU Taxonomy for Sustainable Activities" is selected in column 2 "Taxonomy under which portfolio alignment is being reported" for rows "Banking (Bank)", "Investing (Asset Manager)" and "Investing (Asset Owner)". • Enter the percentage of taxonomy-aligned assets contributing to climate change mitigation in the reporting year in relation to total funded assets of CAPEX of portfolio company. • This percentage should be equal to or larger than the sum of the percentages in column 21 "Share of aligned assets contributing to climate change mitigation that is transitional based on CAPEX of investees in the reporting year" and column 22 "Share of aligned assets contributing to climate change mitigation that is enabling based on CAPEX of investees in the reporting year". *Share of aligned assets contributing to climate change mitigation that is transitional based on CAPEX of investees in the reporting year (column 21)* • This column is presented if "EU Taxonomy for Sustainable Activities" is selected in column 2 "Taxonomy under which portfolio alignment is being reported" for rows "Banking (Bank)", "Investing (Asset Manager)" and "Investing (Asset Owner)".

	• Enter the percentage of taxonomy-aligned assets contributing to climate change mitigation that is transitional in the reporting year in relation to total funded assets of CAPEX of portfolio company. *Share of aligned assets contributing to climate change mitigation that is enabling based on CAPEX of investees in the reporting year (column 22)* • This column is presented if "EU Taxonomy for Sustainable Activities" is selected in column 2 "Taxonomy under which portfolio alignment is being reported" for rows "Banking (Bank)", "Investing (Asset Manager)" and "Investing (Asset Owner)". • Enter the percentage of taxonomy-aligned assets contributing to climate change mitigation that is enabling in the reporting year in relation to total funded assets of CAPEX of portfolio company. *Share of aligned assets contributing to climate change adaptation based on CAPEX of investees in the reporting year (column 23)* • This column is presented if "EU Taxonomy for Sustainable Activities" is selected in column 2 "Taxonomy under which portfolio alignment is being reported" for rows "Banking (Bank)", "Investing (Asset Manager)" and "Investing (Asset Owner)". • Enter the percentage of taxonomy-aligned assets contributing to climate change adaptation in the reporting year in relation to total funded assets of CAPEX of portfolio company. • This percentage should be equal to or larger than the sum of the percentages in column 24 "Share of aligned assets contributing to climate change adaptation that is adapted based on CAPEX of investees in the reporting year" and column 25 "Share of aligned assets contributing to climate change adaptation that is enabling based on CAPEX of investees in the reporting year". Share of aligned assets contributing to climate change adaptation that is adapted based on CAPEX of investees in the reporting year (column 24) • This column is presented if "EU Taxonomy for Sustainable Activities" is selected in column 2 "Taxonomy under which portfolio alignment is being reported" for rows "Banking (Bank)", "Investing (Asset Manager)" and "Investing (Asset Owner)". • Enter the percentage of taxonomy-aligned assets contributing to climate change adaptation that is adapted in the reporting year in relation to total funded assets of CAPEX of portfolio company. *Share of aligned assets contributing to climate change adaptation that is enabling based on CAPEX of investees in the reporting year (column 25)* • This column is presented if "EU Taxonomy for Sustainable Activities" is selected in column 2 "Taxonomy under which portfolio alignment is being reported" for rows "Banking (Bank)", "Investing (Asset Manager)" and "Investing (Asset Owner)". • Enter the percentage of taxonomy-aligned assets contributing to climate change adaptation that is enabling in the reporting year in relation to total funded assets of CAPEX of portfolio company. *Total assets aligned with the taxonomy in the reporting year (column 26)* • This column is presented if "Other, please specify" is selected in column 2 "Taxonomy under which portfolio alignment is being reported".

	• Enter the value of assets aligned with the taxonomy relative to total funded/insured assets in the reporting year. *% of portfolio that is aligned with the taxonomy in the reporting year (column 27)* • This column is presented if "Other, please specify" is selected in column 2 "Taxonomy under which portfolio alignment is being reported". • Enter the ratio of assets aligned with the taxonomy relative to total funded/insured assets in the reporting year. *Description of assets excluded from alignment calculation and reasons for exclusion (column 28)* • This column is presented if "Other, please specify" is selected in column 2 "Taxonomy under which portfolio alignment is being reported". • Explain the reasons for excluding certain assets from your calculation of taxonomy alignment. *Total premium written in reporting year (column 29)* • This column is presented if "Other, please specify" is selected in column 2 "Taxonomy under which portfolio alignment is being reported" for the "Insurance underwriting (Insurance company)" row. • Enter the value of premiums written in the reporting year for insurance provided for taxonomy-aligned activities. *Gross premiums written for taxonomy-aligned non-life insurance and reinsurance activities (column 30)* • This column is presented if "EU Taxonomy for Sustainable Activities" is selected in column 2 "Taxonomy under which portfolio alignment is being reported" for the "Insurance underwriting (Insurance company)" row. • Enter the value of premiums written for taxonomy-aligned non-life insurance and reinsurance activities. *Total premiums written (column 31)* • This column is presented if "EU Taxonomy for Sustainable Activities" is selected in column 2 "Taxonomy under which portfolio alignment is being reported" for the "Insurance underwriting (Insurance company)" row. • Enter the value of premiums written for taxonomy-aligned activities. *"Do No Significant Harm" requirements met (column 32)* • This column is presented if "Yes" is selected in column 1 "Reporting values of the financing and/or insurance of activities or sectors that are eligible under or aligned with a sustainable finance taxonomy". • Indicate whether the "Do No Significant Harm" principle set out in Article 17 of the EU Taxonomy Regulation has been met. • The "Do No Significant Harm" principle entails assessing whether an investment in an economic activity that contributes substantially to an environmental or social objective does not significantly harm any other environmental or social objectives. *Details of "Do No Significant Harm" analysis (column 33)*

	• This column is presented if "Yes" is selected in column 1 "Reporting values of the financing and/or insurance of activities or sectors that are eligible under or aligned with a sustainable finance taxonomy". • Provide details of your 'Do no significant harm' analysis. *Details of calculation (column 34)* • This column is presented if "Yes" is selected in column 1 "Reporting values of the financing and/or insurance of activities or sectors that are eligible under or aligned with a sustainable finance taxonomy". • Provide details of any calculations in this question, if necessary. *Primary reason for not providing values of the financing and/or insurance (column 35)* • This column is presented if either "No, but we plan to report in the next two years" or "No, and we do not plan to report in the next two years" is selected in column 1 "Reporting values of the financing and/or insurance of activities or sectors that are eligible under or aligned with a sustainable finance taxonomy". • Indicate the primary reason for not providing values of the financing and/or insurance of activities or sectors that are eligible under or aligned with a sustainable finance taxonomy. *Explain why you are not providing values of the financing and/or insurance (column 36)* • This column is presented if either "No, but we plan to report in the next two years" or "No, and we do not plan to report in the next two years" is selected in column 1 "Reporting values of the financing and/or insurance of activities or sectors that are eligible under or aligned with a sustainable finance taxonomy". • Explain why you are not providing values of the financing and/or insurance of activities or sectors that are eligible under or aligned with a sustainable finance taxonomy.
Explanation of terms	• Activity enabling climate change adaptation: the activity enables a substantial contribution to be made to climate change adaptation in other activities. For example, the activity is developing adaptation solutions. • Activity enabling climate change mitigation: the activity enables a substantial contribution to be made to climate change mitigation in other activities. For example, the activity enables other activities to achieve emissions reductions. • Adapted activity: the activity is being performed in a way that it itself contributes substantially by making a positive impact or removing a negative impact on climate change adaptation. For example, where the activity adopts adaptation solutions. If you are disclosing alignment against the EU Taxonomy for Sustainable Activities, note that activities may qualify as substantially contributing through own performance if they meet the corresponding technical screening criteria established by the Climate Delegated Act (Annex II- pg. 146- 346). • Capital Expenditure (CAPEX): a measure of the value of purchases of fixed assets such as property, buildings, an industrial plant, technology, or equipment. Put differently, CAPEX is any type of expense that a company capitalizes, or shows on its balance sheet as an investment, rather than on its income statement as an expenditure. In case of reporting to the EU Taxonomy, please refer the explanation for "Key Performance Indicators" below, for further information on the exact reporting requirements of the CAPEX KPI. • Climate change adaptation: the process of adjustment to actual and expected climate change and its impacts.

	• **Climate change mitigation:** the process of holding the increase in the global average temperature to well below 2°C and pursuing efforts to limit it to 1.5°C above pre-industrial levels, as laid down in the Paris Agreement. • **"Do No Significant Harm" principle:** a taxonomy-eligible activity that substantially contributes to one or more of the taxonomy's objectives and complies with international best practices for sustainable business and social safeguards may only qualify as an environmentally sustainable (i.e., "taxonomy-aligned") if it does not cause significant harm to any other environmental objective. In relation to the EU Taxonomy for Sustainable Activities, this refers to the conditions specified under Article 17 of the EU Taxonomy Regulation. • **Key Performance Indicators (KPIs):** in relation to the EU Taxonomy for Sustainable Activities, the KPIs refer to the proportion of the turnover and capital expenditure (CAPEX) related to assets or processes associated with environmentally sustainable economic activities. For each of the Turnover KPI, CAPEX KPI, this refers to the numerator divided by the denominator as specified by the Disclosure Delegated Act (Annex I p17- 19). • **Substantial contribution:** a taxonomy-eligible activity is said to substantially contribute to one or more environmental objectives under a taxonomy when it, through its own performance, meets the corresponding technical screening criteria set out by the relevant taxonomy. In relation to the EU Taxonomy for Sustainable Activities this refers to the technical screening criteria established by the Climate Delegated Act (Annexes I and II). • **Sustainable finance taxonomy**: as defined by the Bank for International Settlements, a sustainable finance taxonomy is a set of criteria which can form the basis for an evaluation of whether and to what extent a financial asset can support given sustainability goals. The central goal of taxonomies is driving capital allocation towards sustainable activities, reducing greenwashing, and enabling simpler comparison. • **Taxonomy-aligned:** an activity is considered 'taxonomy-aligned' if your organization generates turnover or invests in capital or operating expenditure corresponding to such activities, and the activity meets the technical screening criteria and do no significant harm criteria prescribed by the sustainable finance taxonomy and complies with international best practices for sustainable business and social safeguards. • **Taxonomy-eligible but not aligned**: an activity is considered 'taxonomy-eligible but not aligned' if your organization generates turnover or invests in capital or operating expenditure corresponding to an activity, but the activity does not meet the technical screening criteria and/or do no significant harm criteria prescribed by the sustainable finance taxonomy and/or does not comply with international best practices for sustainable business and social safeguards. • **Transitional activity**: the activity does not have a technologically or economically feasible low-carbon alternative, but substantially contributes to climate change mitigation by supporting the transition to a net-zero carbon economy consistent with a pathway to limit the temperature increase to 1.5C above preindustrial levels. • **Turnover**: "net turnover" means the amounts derived from the sale of products and the provision of services after deducting sales rebates and value added tax and other taxes directly linked to turnover, as per Article 2(5) of Directive 2013/34/EU (The Accounting Directive). In case of reporting to the EU Taxonomy, please refer the explanation for "Key Performance Indicators" below, for further information on the exact reporting requirements of the Turnover KPI.

Tags	
Authority Type	All requesters

Environmental Issue (Theme)	Question level	CC Only
Questionnaire Sector	Question level	FS Only

Environmentally sustainable products/services (FS only)

(12.6) Do any of your existing products and services enable clients to mitigate and/or adapt to the effects of environmental issues?

Question details	
Question dependencies	This question only appears if you select "Yes" in column 1 "Activity undertaken" in any row in 1.10.
Change from last year	No change
Rationale	Achieving a 1.5°C, deforestation-free and conversion-free, water-secure world will require massive investment in low-carbon technologies, sustainable land use, and sustainable agricultural and water management practices. Data users are interested in whether financial institutions are providing financial products and services to meet this investment challenge. This question is useful to investors seeking to increase their investment in organizations providing environmentally sustainable financial products and services.
Ambition	Financial services companies develop and offer products and services that enable clients to mitigate and/or adapt to the effects of climate change, deforestation, and/or water insecurity. Financial service companies leverage sustainable finance instruments where possible. For example, they may use sustainable finance taxonomies to identify products and services they should invest in to achieve their transition plan objectives.
Response options	

1	2	3
Existing products and services enable clients to mitigate and/or adapt to the effects of environmental issues	Primary reason for not offering products and services that enable clients to mitigate and/or adapt to the effects of environmental issues	Explain why your organization does not offer products and services that enable clients to mitigate and/or adapt to the effects of environmental issues
Select from: • Yes • No, but we plan to address this within the next two years • No, and we do not plan to address this in the next two years	Select from: • Lack of internal resources, capabilities, or expertise (e.g., due to organization size) • No standardized procedure • Not an immediate strategic priority • Judged to be unimportant or not relevant • Other, please specify	Text field [maximum 2,500 characters]

[Fixed row]

Requested content	*General*

	• Consider only *financial* products and services. If your organization has activities in more than one sector, you may also be presented with 7.74 and 7.74.1. All other low-carbon products and services (i.e. non-financial) should be reported in 7.74 and 7.74.1 • There are various circumstances in which a financial services company might consider that the use of its products and services by others has the potential to reduce GHG emissions, deforestation and/or water insecurity • You should consider relevant low-carbon products and services such as green bonds, green loans/mortgages, green insurance products, specialty environmental risk advisory services and others. *Primary reason for not offering products and services that enable clients to mitigate and/or adapt to the effects of environmental issues (column 2)* • Select only one option from the drop-down menu. If multiple options reasonably apply to your company, explain any additional reasons in column 3 "Explain why your organization does not offer products and services which that enable clients to mitigate and/or adapt to the effects of environmental issues". *Explain why your organization does not offer products and services that enable clients to mitigate and/or adapt to the effects of environmental issues (column 3)* • Provide an explanation specific to your organization explaining why you do not have any existing products and services that enable clients to mitigate and/or adapt to the effects of environmental issues and outline any plans to do so in the future.

Tags		
Authority Type	All requesters	
Environmental Issue (Theme)	Question level	CC, F, W
Questionnaire Sector	Question level	FS Only

(12.6.1) Provide details of your existing products and services that enable clients to mitigate and/or adapt to the effects of environmental issues, including any taxonomy or methodology used to classify the products and services.

Question details	
Question dependencies	This question only appears if you select "Yes" in column "Existing products and services that enable clients to mitigate and/or adapt to the effects of environmental issues" of 12.6.
Change from last year	Modified guidance
Rationale	Achieving a 1.5°C, deforestation-free and conversion-free, water-secure world will require massive investment in low carbon technologies, sustainable land use, and sustainable agricultural and water management practices. Data users are interested in whether financial institutions are providing financial products and services to meet this investment challenge. This question is useful to investors seeking to increase their investment in organizations providing environmentally sustainable financial products and services.

Ambition	Financial services companies develop and offer products and services that enable clients to mitigate and/or adapt to the effects of climate change, deforestation, and water insecurity. Financial service companies leverage sustainable finance instruments where possible. For example, they may use sustainable finance taxonomies to identify products and services they should invest in to achieve their transition plan objectives. Disclosure shall include a description of the aspects of traditional products that incentivize health, safety, and/or environmentally responsible actions or behavior (e.g., premium discounts).
Response options	

1	2	3	4	5	6	7
Environmental issue	**Product/service enables clients to mitigate and/or adapt to climate change**	**Portfolio**	**Asset class**	**Type of product classification**	**Taxonomy or methodology used to identify product characteristics**	**Type of solution financed, invested in or insured**
Select all that apply: • Climate change • Forests • Water	Select all that apply: • Mitigation • Adaptation	Select from: • Banking (Bank) • Investing (Asset manager) • Investing (Asset owner) • Insurance underwriting (Insurance company)	Select from: • Loans • Project finance • Bonds • Equity investments • Undrawn loan commitments • Fixed income • Cash equivalents/money market instruments • Real estate • Commodities • Other, please specify	Select all that apply: • Products that promote environmental and/or social characteristics • Products that have sustainable investment as their core objective • Other product classification, please specify • Not applicable	Select all that apply: • Low-carbon Investment (LCI) Registry Taxonomy • Climate Bonds Taxonomy • The EU Taxonomy for environmentally sustainable economic activities • Evaluating the carbon-reducing impacts of ICT • Green Bond Principles (ICMA) • ISO 14040/44 Standards • LMA Green Loan Principles • LMA Sustainability	Select all that apply: • Carbon removal [CC only] • Ecosystem protection • Ecosystem restoration • Emerging climate technology, please specify [CC only] • Energy efficiency measures [CC only] • Flood/drought resilience [W only] • Fortified buildings [CC only] • Green buildings and equipment [CC only] • Landscape and/or jurisdictional initiative

					Link Loans Principles • Externally classified using other taxonomy or methodology, please specify • Internally classified	[F and W only] • Low-emission transport [CC only] • Nature-based solutions • Paperless/ digital service [CC only] • Reforestation [F only] • Regenerative production • Renewable energy [CC only] • Risk transfer mechanisms for under-insured or uninsured [CC only] • Sustainable forest management [F only] • WASH services [W only] • Wastewater treatment infrastructure [W only] • Water resources and ecosystem protection [W only] • Water supply and sewer networks infrastructure [W only] • Water treatment infrastructure [W only]

						• Other, please specify • Not applicable

8	9	10	11	12
Description of product/service	**% of portfolio aligned with a taxonomy or methodology in relation to total portfolio value**	**% of asset value aligned with a taxonomy or methodology**	**Product considers principal adverse impacts on environmental factors**	**Details on how the principal adverse impacts on environmental factors are considered in this product**
Text field [maximum 2,500 characters]	Percentage field [enter a percentage from 0 100, using up to 3 decimal places]	Percentage field [enter a percentage from 0-100, using up to 3 decimal places]	Select from: • Yes • No	Text field [maximum 2,500 characters]

[Add row]

Requested content	*General* • Consider only *financial* products and services. If your organization has activities in more than one sector, you may also be presented with 7.74 and 7.74.1. All other low-carbon products and services (i.e. non-financial) should be reported in 7.74 and 7.74.1. *Product/service enables clients to mitigate and/or adapt to climate change (column 2)* • This column only appears if "Climate change" is selected in column 1 "Environmental issue". • This is only applicable to products and/or services which are related to climate change. *Asset class (column 4)* • Select from the dropdown list the asset classes that the products/services fall under. *Type of product classification (column 5)* • This column is applicable to financial companies reporting on their product classification under the Sustainable Finance Disclosure Regulation (SFDR) or other fund labels or fund transparency regulations in other jurisdictions. • The Sustainable Finance Disclosure Regulation (SFDR) applies to financial market participants and advisers either located in the EU or located outside the EU for their financial products they market and/or manage for the EU market. • If this column is not applicable to your financial product, select "Not applicable". • If your product is not classified by the Sustainable Finance Disclosure Regulation (SFDR) or other product classification systems, select the dropdown "Not applicable". • If "Not applicable" is selected, you will not be able to select any of the other dropdowns.

- "Products that promote environmental and/or social characteristics" refers to Article 8 from the Sustainable Finance Disclosure Regulation.
- "Products that have sustainable investment as their core objective" refers to Article 9 from the Sustainable Finance Disclosure Regulation.
- If you selected "Other product classification, please specify", provide a label of the product classification used.

Taxonomy or methodology used to identify product characteristics (column 6)

- As investors seek to increase the proportion of their portfolio invested in environmentally friendly products there is an effort to establish standardized methodologies. As for avoided emissions, methodologies to calculate avoided emissions are still being developed.
- If you offer products enabling clients to have beneficial impacts on the environment, which have been classified using an external taxonomy or methodology not listed, select "Externally classified using other taxonomy or methodology, please specify" and provide a label for the taxonomy or methodology.
- If the products you offer have been classified internally as enabling clients to have beneficial impacts on the environment, select "Internally classified" and describe your internal classification system in column 8 "Description of product/service".

Type of solution financed, invested in or insured (column 7)

- Indicate which type of sustainable solutions your financing, investments and insurance products and services cover.
- Select "Not applicable" if you are reporting a product-level disclosure under the SFDR and none of the dropdowns are applicable to your financial product, e.g. Portfolios managed by credit institutions or investment firms; Alternative investment funds (AIFs) and UCITS; Insurance-based investment products (IBIPs); Pension products, workplace pension products regulated under the IORP directive and PEPP.
- If you have selected "Other, please specify", provide a label of the type of solution financed, invested in or insured.

Description of product/service (column 8)

- For each row, describe the product/service and explain how you ensure that it supports mitigation and/or adaptation to environmental issues.
- Use this column to describe the product/service that you are disclosing in this row. If you have selected "Internally classified" or "Externally classified using other taxonomy or methodology, please specify" in column 6 "Taxonomy or methodology used to identify product characteristics", provide a rationale as to why you consider that this product will enable clients to mitigate and/or adapt to environmental issues.

% of portfolio aligned with a taxonomy or methodology in relation to total portfolio value (column 9)

- Enter the percentage of portfolio value aligned with a taxonomy or methodology to the portfolio value based on assets value reported in 1.10.

% of asset value aligned with a taxonomy or methodology (column 10)

- Enter the percentage of the asset value aligned with a taxonomy or methodology based on the total asset value.

	Product considers principal adverse impacts on environmental factors (column 11) • This column only appears if "Products that promote environmental and/or social characteristics" or "Products that have sustainable investment as their core objective" are selected in column 5 "Type of product classification". • This column is applicable for products being reported under the Sustainable Finance Disclosure Regulation. • For the purpose of this column, focus on the environmental principal adverse impacts on sustainability factors. • Principal adverse impacts refer to the negative effects on sustainability factors that arise from investment decisions and advice. *Details on how the principal adverse impacts on environmental factors are considered in this product (column 12)* • This column only appears if "Yes" is selected in column 11 "Product considers principal adverse impacts on environmental factors". • This column is applicable for products being reported under the Sustainable Finance Disclosure Regulation. • For the purpose of this column, focus on the climate and other environmental principal adverse impacts on sustainability factors. For details on the principal adverse impacts indicators, please refer to the Sustainable Finance Disclosure Regulation (See Annex I, Table 1 and 2). • Provide details on how the climate and other environmental principal adverse impacts are considered in this financial product.
Explanation of terms	• Adaptation: adjustment to climate change current or expected effects so the consequences to the business and environment are alleviated and beneficial opportunities are realized. • Carbon removals: solutions which remove CO_2 from the atmosphere and permanently store it. • Ecosystem protection: activities aimed at protecting the integrity of existing ecosystems. • Ecosystem restoration: the process of assisting the recovery of an ecosystem that has been degraded, damaged, or destroyed. • Emerging climate technology (ECT): a commercially promising technology that addresses climate mitigation challenges but needs to attract enough investment to deploy the technology and develop business models and markets for the product or services it produces. Eventually it may become a successful innovation deployed at scale, generating new markets or profoundly disrupting established (fossil-based) ones (Auerswald et al., 2005). For a more detailed definition and guidance, refer to the ECT initiative. • Energy efficiency measures: solutions which require less energy, e.g. energy efficient measures in buildings or the production process. Energy efficient solutions can help to mitigate against CO2 and is key in achieving net zero emissions by 2050. • Flood/drought resilience: solutions which can reduce the impact of a flood or drought. Resilience can be built in a variety of ways, such as improving urban drainage systems, securing multiple/diverse water sources, or building monitoring capabilities. • Fortified buildings: fortified buildings use retrofit techniques to strengthen new and existing homes, making them more resistant to storms and other severe weather events.

	• Green buildings and equipment: buildings and equipment that are energy efficient or otherwise sustainable. Mature technologies identified by the IEA found under "Buildings" in the ETP Clean Energy Technology Guide. • Landscape and jurisdictional approach: a muti-stakeholder collaborative strategy to advance shared sustainability goals and build resilience at landscape scale. A jurisdictional approach is a landscape approach defined by administrative boundaries and with high level of government involvement. • Low-emission transport: transport modes (road, rail, shipping and aviation) which results in lower emissions, e.g. electric vehicles or increased transport efficiency. Mature technologies identified by the IEA found under "Transport" in the ETP Clean Energy Technology Guide. • Mitigation: actions that limit the magnitude or rate of climate change, deforestation and/or water security. • Nature-based Solutions: actions to protect, conserve, restore, sustainably use and manage natural or modified terrestrial, freshwater, coastal and marine ecosystems, which address social, economic and environmental challenges effectively and adaptively, while simultaneously providing human well-being, ecosystem services and resilience and biodiversity benefits. (UNEA-5) • Paperless/digital service: Providing services to customer via digital/online services as oppose to paper/posted services, e.g. online billing statements. • Reforestation: re-establishment of forest through planting and/or deliberate seeding on land classified as forest (FAO, 2015). • Regenerative Production: a range of approaches used to manage agroecosystems that provide food and materials – be it through agriculture, aquaculture or forestry etc. — in ways that create positive outcomes for nature. These outcomes include, but are not limited to, healthy soils, improved air and water quality, and higher levels of carbon sequestration. They can be achieved through a variety of context-dependent practices and can together help regenerate degraded ecosystems and build resilience on farms and in surrounding landscapes. Farmers may draw on several different schools of thought, such as regenerative agriculture, restorative aquaculture, agroecology, organic, permaculture, agroforestry, and conservation agriculture, to help them apply the most appropriate set of practices to drive regenerative outcomes in their managed agroecosystems (Adapted from EMF). • Renewable energy: energy taken from sources that are inexhaustible, e.g. wind, water, solar, geothermal energy and sustainable biofuels (adapted from the GHG protocol, 2004). • Risk transfer mechanisms for under-insured or uninsured: innovative risk transfer mechanisms or insurance products, e.g. risk pools or catastrophe bonds, which help under-insured or uninsured communities to meet the challenges of a changing climate. • Sustainable agriculture: farming that is environmentally sound, socially responsible, and profitable for farmers. Sustainable agriculture strives for the best long-term outcomes for forests, climate stability, and water security. • Sustainable forest management: the process of managing a forest for achieving the continuous production of desired forest products and services without reducing its inherent values and future productivity, avoiding undesirable social-environmental effects. • WASH services: water, sanitation, and hygiene services. • Wastewater treatment infrastructure: important infrastructure for the removal of hazardous, toxic and otherwise harmful substances from wastewater prior to its discharge to the environment. • Water resources and ecosystem protection: practices including watershed remediation, habitat restoration, and ecosystem preservation.

	• **Water supply and sewer networks infrastructure: infrastructure that improves** water access and the treatment of wastewater prior to its discharge to the environment. Improvements to water supply and sewer networks can reduce pipe leakage and water losses, improve the quality of water delivered to users, and reduce sewer overflows which lead to water pollution. • **Water treatment infrastructure: infrastructure that** allows water to be treated to a drinking standard or another appropriate treatment level for use. E.g. Desalination infrastructure.

Tags		
Authority Type	All requesters	
Environmental Issue (Theme)	Question level	CC, F, W
Questionnaire Sector	Question level	FS Only

Other portfolio targets

(12.7) Has your organization set targets for deforestation and conversion-free and/or water-secure lending, investing and/or insuring?

Question details	
Question dependencies	This question appears for organizations in the Financial Services sector who report in 1.10 that they undertake banking, investing and "General(non-life)" insurance underwriting activities. The question does not appear for organizations who report that they only insure "Life and/or Health". Rows are presented according to the reported organizational activities.
Change from last year	No change
Rationale	Target setting plays a vital role in environmental action through its role in the successful execution of organizations' strategies, as well as in the effective management of dependencies, impacts, risks, and opportunities. Your response to this question signals to data users your commitment to environmental action by setting targets for deforestation-free and conversion-free and/or water secure lending, investing and/or insuring.
Ambition	Financial services companies set and progress targets for deforestation-free and conversion-free and/or water secure lending, investing and/or insuring.
Response options	

0	1	2
Environmental issue	**Target set**	**Explain why your organization has not set targets for deforestation- and conversion-free and/or water-secure lending, investing and/or insuring**
Forests	Select from: • Yes, we have set deforestation and conversion-free lending, investing and/or insuring targets	Text field [maximum 2,500 characters]

	• No, we have not set such targets, but we plan to within the next two years • No, we have not set such targets and we do not plan to in the next two years	
Water	Select from: • Yes, we have set water-secure lending, investing and/or insuring targets • No, we have not set such targets, but we plan to within the next two years • No, we have not set such targets and we do not plan to in the next two years	

[Fixed row]

Requested content	*Explain why your organization has not set targets for deforestation- and conversion-free and/or water secure-lending, investing and/or insuring (column 2)* • If you have not set any targets, explain why. • If you plan to set targets within the next two years, indicate the nature of the target you intend to set (e.g., which portfolios and sectors would be covered), the anticipated timeline, and any other relevant plans. • If you do not plan to set targets in the next two years, explain why you do not plan to. • Explain other ways you are addressing or planning to address this issue.
Explanation of terms	• Deforestation- and conversion-free lending, investing and/or insuring: Lending/investing/insuring that is in line with global plans for transitioning to a deforestation and conversion free world; Not financing unsustainable production of commodities contributing to deforestation or other activities having a negative impact on forests; Financing the production of commodities in a way that supports sustainable economic development and the global transition towards sustainable production. • Water-secure lending, investing and/or insuring: Lending/investing/insuring that is in line with global plans for transitioning to a water secure world; Not financing activities contributing to water pollution or depletion, or otherwise having a negative impact on water; Financing activities contributing to water security including water and sanitation services, water resources management and agricultural water.

Tags		
Authority Type	All requesters	
Environmental Issue (Theme)	Question level	F, W
Questionnaire Sector	Question level	FS Only

(12.7.1) Provide details of your targets for deforestation and conversion free and/or water-secure lending, investing and/or insuring.

Question details

Question dependencies	This question only appears if you select “Yes, we have set deforestation and conversion-free lending, investing and/or insuring targets” or “Yes, we have set water-secure lending, investing and/or insuring targets” in response to column 1 “Targets set” for any row of 12.7.
Change from last year	Minor change
Rationale	Target setting plays a vital role in environmental action through its role in the successful execution of corporate strategies, as well as in the effective management of dependencies, impacts, risks, and opportunities. Your response to this question indicates to data users your commitment to environmental action by providing details of your targets for deforestation and conversion free and/or water secure lending, investing and/or insuring.
Ambition	Financial services companies have timebound, quantitative and tracked targets for deforestation and conversion-free and/or water-secure lending, investing and/or insuring.
Response options	

1	2	3	4	5	6	7	8
Environmental issue covered by the target	**Portfolio**	**Targets set**	**Date target was set**	**Sectors covered by the target**	**Asset classes covered by the target**	**The target has been set with reference to**	**% of portfolio covered by the target in relation to total portfolio value**
Forests	Select from: • Banking (Bank) • Investing (Asset manager) • Investing (Asset owner) • Insurance underwriting (Insurance company)	Select from: • Targets for deforestation-free lending [F only] • Targets for deforestation- and conversion-free lending [F only] • Targets for water-secure lending [W only] • Targets for deforestation-free investments [F only] • Targets for deforestation- and conversion-free investments [F only] • Targets for water-secure investments [W only] • Targets for deforestation-free insurance provided [F only] • Targets for deforestation- and conversion-free insurance provided [F only] • Targets for water-secure insurance provided [W only] • Targets for providing products and services that	Date field [enter a date between 01/01/1900 – 19/11/2025]	Select all that apply: • Apparel • Biotech, health care & pharma • Food, beverage & agriculture • Fossil Fuels • Hospitality • Infrastructure • International bodies • Manufacturing • Materials • Power generation • Retail • Services • Transportation services	Select all that apply: • Loans • Project finance • Bonds • Equity investments • Undrawn loan commitments • Fixed income • Cash equivalents/money market instruments • Real estate • Commodities • Other, please specify	Select from: • PRB Nature Target Setting Guidance [FW] • Guidance on Biodiversity Target-setting [FW] • Global Canopy Finance Sector Roadmap [F] • The Finance Sector Deforestation Action (FSDA) Initiative [F] • Kunming-Montreal Global Biodiversity Framework (FW) • Paris Agreement (FW) • Sustainable Development Goals (FW) • Planetary Boundaries (FW) • Sustainable Blue Economy (SBE) [W only]	Percentage field [enter a percentage from 0-100]

		enable clients to mitigate deforestation [F only] • Targets for providing products and services that enable clients to mitigate water insecurity [W only] • Targets for proportion of your clients/investees compliant with your deforestation-free requirements [F only] • Targets for proportion of your clients/investees compliant with your deforestation- and conversion-free requirements [F only] • Targets for proportion of your clients/investees compliant with your water-related requirements [W only] • Other, please specify [FW]				• Other, please specify [FW]	
Water							
Select from: • Forests • Water							

9	10	11	12	13	14	15	16
Target metric	**Target value**	**End date of target**	**End date of base year**	**Figure in base year**	**Figure in reporting year**	**% of target achieved**	**Provide details of the target**
Select from: • Total value (unit currency – as specified in 1.2)	Numerical field [enter a number from 0 to 999,999,999,999,999 using up to 2 decimal places]	Date field [enter a date between 19/11/2020-31/12/2100]	Date field [enter a date between 01/01/1900	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 3	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 3	Auto calculated (reporting year figure - base year figure) _____	Text field [maximum 2,500 characters]

• % of total lending/investment/ insurance • Number of products and services • % of all products and services • Resources allocated to products and services (unit currency – as specified in 1.2) • % of your clients/investees • % of your portfolio value • Other percentage metric, please specify • Other non-percentage metric, please specify			– 19/11/2025]	decimal places and no commas]	decimal places and no commas]	(target year figure - base year figure))	

[Fixed row; Add row]

Requested content	*General* • For climate change, this data is reported in 7.53.4 • Add a row for each forests and/or water-related target that you have. • Rows are presented based on your response to question 12.7. *Targets set (column 3)* • The options in this column are shown according to the portfolio the target relates to • Targets for deforestation and conversion-free/water-secure lending/investments/insurance providing refer to targets for having a certain proportion of your portfolio activity dedicated to sustainable purposes, contributing to the transition to a deforestation and conversion free and water secure world. • Targets for proportion of your clients/investees being compliant with your deforestation- and conversion-free/deforestation-free/water-related requirements refer to targeted percentage of your total number of client/investees or percentage of your total portfolio exposure/value to be compliant with your forests- and/or water related requirements. • Select "Other, please specify" if your target doesn't fit within the other options and describe what kind of a target it is. *Sectors covered by the target (column 5)* • If your target applies to multiple sectors, select from the list all of the sectors included within the target. *Asset classes covered by the target (column 6)* • Select all of the asset classes covered by the target. *The target has been set with reference to (column 7)* • Indicate the framework or guidance which has been used as a reference when setting the target. *% of portfolio covered by the target in relation to total portfolio value (column 8)* • Enter the percentage of portfolio value covered by the target with regards to the total portfolio value based on assets value, as reported in 1.10 *Target metric (column 9)* • For each row, select the measurement of the target, i.e. what does the targeted number stand for. • Total value: the target is set as a monetary value. • % of total lending/investment/insurance: the target is set as a specific proportion of your portfolio activity. • Number of products and services: targeted number of offering such products and/or services. • % of all products and services: target set as a certain proportion of your products and/or services related to forests and/or water security. • Resources allocated to products and services: targeted amount of finances to related to forests- and/or water-related products and/or services.

	• % of your clients/investees: proportion of the total number of clients/investees covered by the target. • % of your portfolio value: proportion of your total portfolio value/exposure covered by the target. • Other percentage metric, please specify: state the percentage-based measurement used for the target. • Other non-percentage metric, please specify: state the measurement used for the target if it's not percentage-based. *Target value (column 10)* • If your target metric refers to monetary values or specific numbers and not proportions, based on your selection in column 9 "Target metric", give the target value as a number. If the value refers to monetary values, use the unit currency as specified in 1.2. • If you are using a percentage-based metric, provide a figure between 0.01-100. *End date of target (column 11)* • Provide the end date of the year by which you aim to achieve the target. *End date of base year (column 12)* • Provide the end date of the baseline year used as a reference point in time against which progress against the target is measured. *Figure in base year (column 13)* • Using the same metric indicated in the "Target metric" column 9, provide the figure for your base year, which you use as a reference in time in against which progress is measured. • If you are using a percentage-based metric, provide a figure between 0.01-100. *Figure in reporting year (column 14)* • Using the same metric indicated in column 9 "Target metric", provide the figure at the end of the reporting year. • If you are using a percentage-based metric, provide a figure between 0.01-100. *% of target achieved (column 15)* • This column will be auto-calculated based on your responses in columns 13 "Figure in base year" and 14 "Figure in reporting year". *Provide details of your target (column 16)* • If the target is not portfolio-wide provide further details of your target coverage in this column (e.g., if the target applies to specific business activities or geographic regions). Explain any exclusions from your target. • You can use this column to identify where you have a financial year or average year based target. • If your target was originally in a different format, you may wish to give the original target before it was converted into the format required for the purposes of this table. • If your target is part of a wider environmental goal, a regulatory requirement, or a longer-term target, you can also explain this here.

Tags		
Authority Type	All requesters	
Environmental Issue (Theme)	Question level	F, W
Questionnaire Sector	Question level	FS Only

Module 13: Further information & Sign-off

Module Overview	Verification and assurance is good practice in environmental reporting as it ensures the quality of data and processes disclosed. This module includes questions on the verification of the environmental information provided in your CDP response. This information gives data users confidence in the quality and credibility of your organization's response. The module also includes questions on signoff of your response, and to provide further information if required.

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

Question details	
Change from last year	No change
Rationale	This information gives data users confidence in the quality and credibility of your organization's response. CDP supports third-party verification and assurance as good practice in environmental reporting as it ensures the reliability of the data and processes disclosed. This question allows leading organizations to report their efforts on this and to highlight trends in verification and assurance of interest to investors and purchasing organizations. CDP also recognizes the growing importance to organizations of disclosing credible independently verified environmental data for demonstrating compliance with emerging standards and regulations.
Ambition	Organizations work with an accredited third party to verify/assure data disclosed in their CDP response using a reputable standard.
Response options	

1	2	3
Other environmental information included in your CDP response is verified and/or assured by a third party	**Primary reason why other environmental information included in your CDP response is not verified and/or assured by a third party**	**Explain why other environmental information included in your CDP response is not verified and/or assured by a third party**
Select from: • Yes • Third-party verification/assurance is currently in progress • No, but we plan to obtain third-party verification/assurance of other environmental information in our CDP response within the next two years • No, and we do not plan to obtain third-party verification/assurance of other environmental information in our CDP response within the next two years	Select from: • Lack of internal resources, capabilities, or expertise (e.g., due to organization size) • No standardized procedure • Not an immediate strategic priority • Judged to be unimportant or not relevant • Other, please specify	Text field [maximum 2,000 characters]

[Fixed row]

Requested content	*General* • This question requests whether any of the environmental information in your CDP response (other than information disclosed in questions 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) has been verified and/or assured by a third party, (i.e., an independent body) and not by your own or partner organization. • If you select "Yes" in response to column 3 "Indicate whether you will be providing verification/assurance information relevant to your taxonomy alignment in question 13.1" of 5.4.3, you may select "Yes" in column 1 and provide an attachment of the relevant audit report and further details on the verification and/or assurance of your taxonomy alignment in 13.1.1. *Other environmental information included in your CDP response is verified and/or assured by a third party (column 1)* • Select the option that best describes your approach to verifying environmental information contained within this disclosure. • Select "Yes" if you currently verify any data/information disclosed in this request other than that already reported in previous questions. *Explain why other environmental information included in your CDP response is not verified and/or assured by a third party (column 3)* • If the other environmental information included in your CDP response has not been independently verified by a third party you may provide details as to why, for example, if this is not deemed strategically important, or there is a lack of relevant, mature third-party verification standards and/or processes. • If environmental information in your response has been first or second party verified/assured, you may provide details of this here. • If applicable, briefly describe any plans to acquire third-party verification in the future.
Explanation of terms	• Verification: assessment and confirmation of compliance, performance, and/or actions relative to a stated commitment, policy, goal, target, or other obligation. Verification signifies that information is checked and confirmed by persons other than those involved in the operation or entity being assessed (AFi, 2024). • Third-party verification: verification conducted by an independent entity (AFi, 2024). • Assurance: demonstration that specified requirements relating to a product, process, system, person, or entity are fulfilled (AFi, 2024).

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	All
Questionnaire sector	Question level	All sectors (+M-B)

(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

Question details	
Question dependencies	This question only appears if you select "Yes" or "Third-party verification/assurance is currently in progress" in response to column "Other environmental information included in your CDP response is verified by a third party" of 13.1.
Change from last year	No change
Rationale	This information allows data users to understand which elements of your organizations CDP response have been verified/assured by an accredited third-party.
Ambition	Organizations disclose and provide evidence that the environmental data within their CDP response has been verified, through credible standards.
Response options	

1	2	3	4	5
Environmental issue for which data has been verified and/or assured	**Disclosure module and data verified and/or assured**	**Verification/assurance standard**	**Further details of the third-party verification/assurance process**	**Attach verification/assurance evidence/report (optional)**
Select all that apply: • Climate change • Forests • Water • Plastics • Biodiversity	Grouped option (single select group; multi-select option) from dropdown list below:	Grouped option (multi-select group; multi-select option) from dropdown list below:	Text field [maximum 2,000 characters]	[Attachment functionality]

[Add row]

Disclosure module and data verified and/or assured (column 2)	
Introduction • Facility geolocation data [W only], [SC only] • All data points in module 1 • Other data point in module 1, please specify **Identification, assessment, and management of dependencies, impacts, risks, and opportunities** • Classification of tailings dams [W only], [MM/CO only] • Identification of priority locations [F, W, B only] • Identification, assessment, and management processes • All data points in module 2 • Other data point in module 2, please specify **Disclosure of risks and opportunities** • Financial effect of environmental opportunities [CC, F, W, B only] • Financial effect of environmental risks • Risk exposure by river basin [W only] • All data points in module 3	**Environmental performance – Forests** • Ecosystem restoration and long-term protection projects • Origins of sourced volumes • Traceability data • All data points in module 8 • Other data point in module 8, please specify **Environmental performance – Water security** • Emissions to water in the reporting year • Facilities with water-related dependencies, impacts, risks and opportunities • Revenue associated with products containing hazardous substances • Volume withdrawn from areas with water stress (megaliters) • Water consumption– total volume • Water discharges– total volumes • Water discharges – volumes by destination • Water discharges – volumes by treatment method

- Other data point in module 3, please specify

Governance
- Environmental policies [CC, F, W, B only]
- All data points in module 4
- Other data point in module 4, please specify

Business strategy
- Internal pricing of environmental externalities [CC, W only]
- Scenario analysis [CC, F, W only]
- Supplier compliance with environmental requirements [CC, F, W, P only]
- Sustainable finance taxonomy aligned spending/revenue [CC only]
- Transition plans [CC only]
- All data points in module 5
- Other data point in module 5, please specify

Environmental performance – Consolidation approach
- Consolidation approach
- All data points in module 6
- Other data point in module 6, please specify

Environmental performance – Climate change
- Allocation of emissions to customers [SC only]
- Base year emissions
- Carbon removals
- Electricity/Steam/Heat/Cooling consumption
- Electricity/Steam/Heat/Cooling generation
- Emissions breakdown by business division
- Emissions breakdown by country/area
- Emissions reduction initiatives/activities
- Energy attribute certificates (EACs)
- Fuel consumption
- Methane emissions
- Product footprint
- Progress against targets
- Project-based carbon credits
- Renewable Electricity/Steam/Heat/Cooling consumption
- Renewable Electricity/Steam/Heat/Cooling generation
- Renewable fuel consumption
- Target-setting methodology
- Waste data
- Year on year change in absolute emissions (Scope 1 and 2)
- Year on year change in absolute emissions (Scope 3)
- Year on year change in emissions intensity (Scope 1 and 2)
- Year on year change in emissions intensity (Scope 3)
- Year on year change in land use change emissions
- All data points in module 7
- Other data point in module 7, please specify

- Water intensities of products and services
- Water withdrawals– total volumes
- Water withdrawals – volumes by source
- All data points in module 9
- Other data point in module 9, please specify

Environmental performance – Plastics
- Circularity potential of plastic packaging
- End-of-life management pathways
- Raw material content - durable goods/products and/or durable components
- Raw material content - plastic packaging
- Raw material content - plastic polymers
- Waste generated
- All data points in module 10
- Other data point in module 10, please specify

Environmental performance – Biodiversity
- Area associated with biodiversity offsets [M-B only]
- Area rehabilitated in the reporting year [M-B only]
- Artisanal and small-scale mining (ASM) operations active in your mining project area or their area of influence [M-B only]
- Criteria for Biodiversity Action Plans (BAPs) [M-B only]
- Mining projects [M-B only]
- Potential impact of activities on areas important for biodiversity [M-B only]
- Proximity of activities to areas important for biodiversity [M-B only]
- Total area rehabilitated [M-B only]
- Total area restored to date to mitigate significant impacts on biodiversity [M-B only]
- All data points in module 11 [M-B only]
- Other data point in module 11, please specify [M-B only]

Environmental performance – Financial services
- Alignment with a sustainable finance taxonomy [FS only]
- Products and services footprint verification [FS only]
- Progress against targets [FS only]
- All data points in module 12 [FS only]
- Other data point in module 12, please specify [FS only]

All data points in CDP response
- All data points in CDP response

Verification/assurance standard (column 3)

General standards

- AA1000AS
- Aluminium Stewardship Initiative (ASW)
- ASAE 3000 [CC and W only]
- Attestation Standards (AT-C Section 105 & 210/205) established by the American Institute of Certified Public Accountants (AICPA)
- Compagnie Nationale des Commissaires aux Comptes (CNCC)
- CRevR 6 Bestyrkande av hållbarhetsredovisning (RevR 6 Assurance of Sustainability)
- CSAE 3000 [CC and W only]
- DNV Verisustain Protocol / Verification Protocol for Sustainability Reporting
- Dutch Standard 3000A
- IDW AsS 821: IDW Assurance Standard: Generally Accepted Assurance Principles for the Audit or Review of Reports on Sustainability Issues [CC and W only]
- International Sustainability and Carbon Certification (ISCC) [CC and F only]
- ISAE 3000
- ISAE 3410, Assurance Engagements on Greenhouse Gas Statements
- RevR6 Procedure for assurance of sustainability report from Far, the Swedish auditors professional body
- Roundtable on Sustainable Biomaterials (RSB) [CC and F only]
- SGS Sustainability Report Assurance
- Standard 3810N Assurance engagements relating to sustainability reports of the Royal Netherlands Institute of Registered Accountants
- SURE (Sustainable Resources Verification Scheme) [CC and F only]
- Sustainable Biomass Program (SBP) [CC and F only]
- Verified Carbon Standard (VCS) [CC and F only]
- Other general verification standard, please specify

Water-related standards

- Alliance for Water Stewardship certification
- Other water verification standard, please specify

Forests-related standards

- Forest Stewardship Council (FSC)
- IRF data verification protocol
- Programme for the Endorsement of Forest Certification (PEFC)
- ProTerra
- Rainforest Alliance
- Round Table on Responsible Soy (RTRS)
- Roundtable on Sustainable Palm Oil (RSPO)
- Sustainable Forestry Initiative (SFI)
- Other forests verification standard, please specify

Climate change-related standards

- ABNT NBR ISO 14064-3:2007 (Associação Brasileira de Normas Técnicas)
- Advanced technologies promotion Subsidy Scheme with Emission reduction Target (ASSET)
- Airport Carbon Accreditation (ACA) des Airports Council International Europe
- Alberta Specified Gas Emitters Regulation
- ASAE 3410
- Australia National Greenhouse and Energy Regulations (NGER Act)
- California Mandatory GHG Reporting Regulations (Californian Air Resources Board regulations)
- Canadian Institute of Chartered Accountants (CICA) Handbook: Assurance Section 5025
- Carbon Trust Standard
- Chicago Climate Exchange verification standard
- Climate Action Reserve
- Corporate GHG Verification Guidelines from ERT
- CSAE 3410
- Earthcheck Certified
- ERM GHG Performance Data Assurance Methodology
- ERT Standard "Corporate Greenhouse Gas Verification"
- IDW PS 821: IDW IDW Prüfungsstandard: Grundsätze ordnungsmäßiger Prüfung oder prüferischer Durchsicht von Berichtenim Bereich der Nachhaltigkeit
- IRECS (International Renewable Energy Certificate services)
- ISO 14064-1
- ISO 14064-3
- JVETS (Japanese Voluntary Emissions Trading Scheme) Guideline for Verification
- Korean GHG and energy target management system
- NMX-SAA-14064-3-IMNC: Instituto Mexicano de Normalización y Certificación A.C
- Saitama Prefecture Target-Setting Emissions Trading Program
- Spanish Institute of Registered Auditors (ICJCE)
- SSAE 3000
- State of Israel Ministry of Environmental Protection, VERIFICATION OF GREENHOUSE GAS EMISSIONS AND EMISSIONS REDUCTION IN ISRAEL GUIDANCE DOCUMENT FOR CONDUCTING VERIFICAITONS, Process A
- Swiss Climate CO2 label
- Thai Greenhouse Gas Management Organization (TGO)
- The Climate Registry's General Verification Protocol (GVP)
- Toitū carbon reduce
- Toitū climate positive
- Toitū net carbon zero
- Tokyo Emissions Trading Scheme
- Verification under the EU Emissions Trading Scheme (EU ETS) Directive and EU ETS related national implementation laws
- Other climate change verification standard, please specify

Plastics-related standards

- ISO 15270:2008
- SCS Recycled Content Certification
- Other plastics verification standard, please specify

	Biodiversity-related standards • Plan Vivo [M-B only] • Other biodiversity verification standard, please specify [M-B only]

Requested content	*Disclosure module and data verified and/or assured (column 2)* • Select the questionnaire module in which the verified/assured data is reported. • For each module selected, indicate the data points from your CDP response that have been verified/assured by a third party. • If the verified/assured data points are not listed, select "Other data point in …, please specify" and provide the relevant data point. *Verification standard (column 3)* • This column requests the verification standard against which the verification/assurance process has been undertaken. It does not refer to the reporting or calculation standard. • The options provided are not a comprehensive list of all acceptable environmental-related verification/assurance standards. Inclusion here does not mean that CDP has made a judgement about the standards or is promoting the use of any particular standard above another. • Refer to the following criteria when considering if a verification standard is credible: o Relevance: The standard should specify that it relates to a third-party audit or verification process; for a program-related standard, third-party verification should be specified as part of the program compliance. o Competency: The standard should include a statement regarding the competency of verifiers; where it is a program and verification parties are stipulated, competency is assumed to be determined by the second party and therefore need not be explicit in the standard. o Independence: The standard should contain a requirement that ensures that impartiality is maintained in cases where the same external organization compiles and verifies a responding organization's inventory. o Terminology: The standard should specify the meaning of any terms used for the level of the finding (e.g. limited assurance; reasonable assurance). o Methodology: The standard should describe a methodology for the verification that includes the verification of the process and/or system controls and the data. o Availability: The standard should be available for scrutiny. *Further details of the third-party verification/assurance process (column 4)* • You may use this column to provide additional details about the verification/assurance process such as: o How often the verification/assurance is performed; o The scope it encompasses (i.e., whether it applies to your direct operations only, to your upstream/downstream value chain; or only to selected regions, facilities, and products); o The rationale for the chosen data points, and standard; o The level of insurance the verification provides (i.e., Limited assurance, Moderate assurance, Reasonable assurance, or High assurance); and o Any parts of the data point selected in column 2 that are excluded from the verification process, and why.

	• If you are reporting verification/assurance of target-related details, provide any relevant target reference numbers. *Attach verification/assurance evidence/report (optional) (column 5)* • You may attach a copy of your verifier's report or equivalent document here. This is optional but will support the robustness of your disclosure.
Requested content – [sector] (if applicable)	*Note for financial services companies:* • Disclose the verification of data in module 12: Environmental performance – Financial services, other than data disclosed in 12.1.1 and/or 12.1.3. • The verification of financed emissions as per 12.1.1 and/or 12.1.3 should be disclosed in 7.9.3.
Additional information	• For further details on good practice for verification and assurance refer to CDP's guide on the business benefits of third-party verification of environmental data. • There is no requirement for data to be verified twice, as such data that has already been verified for one scheme/reporting effort can normally be used for another. Check the specifications of your verification body/evidence to ensure this is the case.

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	All
Questionnaire sector	Question level	All sectors (+M-B)

Further Information

(13.2) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.

Question details	
Change from last year	No change
Response options	

1	2
Additional information	**Attachment (optional)**
Text field [maximum of 10,000 characters]	[Attachment functionality]

[Fixed row]

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	All
Questionnaire sector	Question level	All

Sign off

(13.3) Provide the following information for the person that has signed off (approved) your CDP response.

Question details	
Change from last year	No change
Rationale	CDP asks organizations to identify the job title and corresponding job category of the person signing off (approving) the CDP response. This information indicates to investors where in the corporate structure direct responsibility is being taken for the response and the information contained therein.
Response options	Please complete the following table:

1	2
Job title	Corresponding job category
Text field [maximum 200 characters]	Select from: • Board chair • Director on board • Chief Executive Officer (CEO) • Chief Financial Officer (CFO) • Chief Operating Officer (COO) • Chief Procurement Officer (CPO) • Chief Risk Officer (CRO) • Chief Sustainability Officer (CSO) • Other C-Suite Officer • President • General Counsel • Business unit manager • Energy manager • Environmental, health and safety manager • Environment/Sustainability manager • Facilities manager • Process operation manager • Procurement manager • Public affairs manager • Risk manager • Other, please specify

[Fixed row]

Requested content	*Job title (column 1)* • Enter the job title of the person who has signed off on this CDP response. • **Note that this question asks about the position and not about the name of the individual holding this position. Do not include names or any other personal data in your response**. *Corresponding job category (column 2)* • Select the job category that most closely corresponds with the job title provided in column 1 "Job title". The job category selected should clearly correspond with the title given in column 1 "Job title".

	• If you select “Other, please specify”, provide a label for the corresponding job category.
Explanation of terms	• Board: or “Board of Directors” refers to a body of elected or appointed members who jointly oversee the activities of a company or organization. Some countries/areas use a two-tiered system where “board” refers to the “supervisory board” while “key executives” refers to the “management board”.

Tags		
Authority type	All requesters	
Environmental Issue (Theme)	Question level	All
Questionnaire sector	Question level	All

Water Action Hub

(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub website

Question details	
Question dependencies	None
Change from last year	No change
Rationale	The CEO Water Mandate Water Action Hub is an online platform that catalogues water stewardship projects around the world and enables interested parties to connect and work together to solve local and regional water challenges. CDP will share public response data from 3.1.1 with the Pacific Institute to be reviewed as potential water stewardship projects for upload to the Water Action Hub website. Only responses to the following datapoints will be considered for upload: For the Water environmental issue: Country/Area where the risk occurs; River basin where the risk occurs; Primary response to risk; Description of response. CDP's Privacy Policy can be found here.
Response options	Select from: • Yes, CDP may share our Disclosure Submission Lead contact details with the Pacific Institute • No

Requested content	*General* • If you select "Yes, CDP may share our Disclosure Submission Lead contact details with the Pacific Institute", CDP will provide your public response data from one question to the CEO Water Mandate's Water Action Hub. Only your response to 3.1.1 will be shared and reviewed as potential water stewardship projects for upload to the Water Action Hub website. • This will also allow the Pacific Institute to contact your organization if your response data includes a project with potential for inclusion on the Water Action Hub. Your contact information will be kept confidential.

Tags	
Authority type	All requesters
Environmental Issue (Theme)	W only
Questionnaire sector	All