

CDP Forests Scoring Essential Criteria 2025

Version

Version number	Release / Revision date	Revision summary
1.0	Released: April 30, 2025	Publication of the CDP forests scoring essential criteria 2025.
1.1	Released: June 5, 2025	• Clarification to the Full Commodity Disclosure essential criterion (EC-F3) in the 'Please note' section requiring disclosure of all non-disclosed commodity volumes. • Clarification to the essential criterion for Emissions Targets (near-term) for Coal sector (EC-F10), aligning with climate change to match the Oil & gas sector methodology.

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Introduction

CDP recognizes the importance of environmental transparency in incentivizing positive and effective actions to mitigate risks due to climate change, water security, and deforestation. In order for an organization to achieve A List status, they must receive a high leadership score, ensure key data points have been met within their response, as well as pass several checks carried out by CDP.

In 2025, essential criteria for forests are applied at Leadership and A List level, and must be met for organizations responding to the full corporate questionnaire to achieve a Leadership-level forests score (A or A-). This sets a consistent baseline of reporting, ensuring that organizations include key data points that are critical to understanding how they are assessing and responding to forest-related issues. It also ensures that high scoring organizations are disclosing in the most consistent and comprehensive way, and clarifies the critical datapoints that organizations must disclose on to earn leadership status.

For 2025, minimal changes were made to the CDP forests essential criteria consisting of additional clarifications on the scoring of essential criteria. In particular, clarifications on the scoring requirements for the Full commodity disclosure and Exclusions from disclosure essential criteria have been added. For more information on changes made to the essential criteria in 2025, please refer to the 2025 full corporate scoring changes document.

Essential criteria for forests will be applied to organizations responding to the full corporate questionnaire, excluding those organizations with financial services as their primary sector. Some essential criteria are specific to organizations in the coal and oil & gas sectors. For essential criteria that reference disclosed commodities, only the four scored forest risk commodities are assessed (timber products, palm oil, cattle products and soy). These essential criteria must be met for all of the scored commodities that the organization is disclosing on.

How to use this document

This document outlines the essential criteria for forests across Leadership level and A list. The content is structured to follow the sequence of topics presented in the full corporate questionnaire. For each essential criteria topic, there is a table that outlines the following:

Essential criteria level – The forests essential criteria will be applied at Leadership or A List levels. Not all topics will have criteria applied to both levels. If a criterion is applied to Leadership level and is not met, this will cap an organization's final score to a B. Similarly, if any A List criterion is not met then the final score will be capped at an A-.

Question – Each essential criterion will be linked to a question or multiple questions from the CDP full corporate questionnaire 2025 for forests. Each question will be listed in this column in line with the corresponding criterion. Where two or more question numbers are referenced, this indicates that a combination of questions are assessed to meet the overall essential criteria at that level. Question numbers that are combined with an ‘OR’ indicate that the essential criterion can be met through data points in either question.

Scored data points – The essential criteria have been broken down into their individual components based on key data points that they assess. In this column, each criterion is outlined in detail. Organizations must meet all criteria within a level to meet the overall essential criterion, unless stated otherwise. An ‘AND’ indicates where multiple criteria must be met for clarity. Some criteria may specifically link to criteria that are present within the CDP full corporate scoring methodology 2025.

Essential criteria identifier – Each essential criteria in this document has an accompanying unique identifier. These are composed of ‘EC’ for ‘essential criteria,’ a dash followed by an ‘F’ for forests, and a specific number e.g. EC-F1. Essential criteria may be referred to using their essential criteria identifiers in this document.

Common terms used in this document

For consistency, we have used common wording to identify actions or references in this document. These are clarified below:

Partial disclosure – In some cases, we do not require the entirety of a row in a question to be completed for it to qualify for assessment for the essential criterion. Criterion like this can be identified through the phrases outlined below. Please note, this is in addition to any other required datapoints outlined in the criterion:

Scenario 1

Request for an essential criterion that requires both the ‘Environmental Issue...’ column in a question to be complete AND evidence from additional column(s) as indicated in the criteria.

Example wording

One row disclosed where ‘Forests’ is selected in column ‘Environmental issue’ is assessed.

Example essential criteria

- EC-F4 A List
- EC-F5 A List
- EC-F9 A List

Scenario 2

Request for an essential criterion that references questions without an 'Environmental issue...' column. Unless the above partial disclosure scenario or the below complete disclosure scenario is requested, please assume that partial disclosure requirements are based on the datapoints specified within the essential criterion itself.

Example essential criteria

- EC-F2 A List
- EC-F12 A List
- EC-F3 Leadership
- EC-F12 A List

Complete disclosure – Some questions within essential criteria require all relevant information to be disclosed in accordance with the full corporate scoring methodology. Unless stated otherwise, completion does not include 'Comment' columns. The following distinct phrases are used to identify these:

Scenario 3

Request for complete disclosure as per fulfilling the criteria outlined in the full corporate scoring methodology. Please note, eligibility criteria and question level scores in the full corporate scoring methodology are assessed in this scenario.

Example wording

Awareness level eligibility and criteria in the CDP full corporate scoring methodology 2025 - Forests must be fulfilled.

Example essential criteria

- EC-F7 A List
- EC-F8 A List
- EC-F13 A List

2025 Full Forests Essential Criteria

EC-F1: Public response [All sectors]

Essential criteria level	Question	Scored data points
Leadership	N/A	The organization has submitted a public response to the CDP full corporate questionnaire.
A List	N/A	No additional essential criteria; Leadership-level essential criteria also apply.

EC-F2: Reporting of portfolio activity [Financial services only]

Essential criteria level	Question	Scored data points
A List	1.10	- The organization undertakes at least one of the following portfolio activities; - Banking (Bank), - Investing (Asset manager), - Investing (Asset owner), - Insurance underwriting (Insurance company)

EC-F3: Full commodity disclosure [General & all sectors excl. Financial services]

Essential criteria level	Question	Scored data points
Leadership	1.22	- The organization has disclosed on all scored commodities that they produce and/or source. OR - Where the organization is not disclosing on all scored commodities that they produce and/or source, the total produced and/or sourced volume (in metric tons) is provided, along with an acceptable reason for not disclosing on these commodities. - The following reasons are considered acceptable for non-disclosure of a commodity: - The volume of the non-disclosed commodity is less than 1% of the organization's total produced and/or sourced commodity volumes (excluding non-scored commodities, i.e. rubber, cocoa, coffee).

		- o Please note: Organizations must provide the total produced and/or sourced volume for each of their commodities for this to be assessed. Any other proportional data on the size of the non-disclosure (e.g. percentage of procurement spend or global use) will not be accepted as substitutes for the absolute volumes. - o Please note: If the organization produces and/or sources soy, but is not disclosing on soy, then the organization must also indicate whether they have direct soy and/or embedded soy in their value chain and provide volumes (in metric tons) for both commodity forms, as applicable. - o The commodity volume originates entirely from mergers or acquisitions that occurred within the reporting year. - o The commodity volume originates entirely from divestitures occurring within the reporting year. - o The commodity volume consists entirely of embedded or recycled commodities (e.g. embedded soy or recycled timber products). - o The commodity volume originates entirely from products owned and branded by third parties. - o Please note: Non-disclosure of a commodity can still be considered acceptable if only a portion of the volumes originate from the sources described above, as long as the remaining non-disclosed volume constitutes less than 1% of the organization's total produced and/or sourced commodity volumes.
A List	N/A	• No additional essential criteria; Leadership-level essential criteria also apply.

EC-F4: Identification, assessment, and management of risks [General & all sectors excl. Financial services]

Essential criteria level	Question	Scored data points
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A List	2.2.1	The organization has a process for identifying, assessing and managing environmental risks.
	1.22 AND 2.2.2	- The organization provides details on the process for identifying, assessing and managing forests-related risks with all information required as per the Management level criteria in the CDP full corporate scoring methodology 2025 – Forests. The organization also specifies whether they have full or partial coverage. - If the organization is disclosing on any commodities they source (as reported in question 1.22), then the process covers both their direct operations and their upstream value chain. If the organization is disclosing only on commodities that they produce and do not source, then the process covers at least their direct operations. - One row disclosed where 'Forests' is selected in column 'Environmental issue' is assessed.

EC-F5: Board oversight [General & all sectors excl. Financial services]

Essential criteria level	Question	Scored data points
A List	4.1 AND 4.1.2 AND 4.2	- If the organization has a board of directors or an equivalent governing body in question 4.1: - The organization identifies the positions of individuals or committees on the board with accountability for forests-related issues (excluding option 'Other, please specify') in question 4.1.2. - The organization has board-level competency on forests-related issues in question 4.2. - One row disclosed where 'Forests' is selected in column 'Environmental issue' is assessed.
	OR	OR
	4.1 AND 4.3 AND 4.3.1 AND 4.4	- If the organization does not have a board of directors or equivalent governing body in question 4.1: - The organization has management-level responsibility of forests-related issues in question 4.3, and identifies the highest senior management-level position or committee with responsibility for forests-related issues (excluding any 'Other, please specify' option) in question 4.3.1.

	○ The organization has management-level competency on forests-related issues in question 4.4. • One row disclosed where 'Forests' is selected in column 'Environmental issue' is assessed.
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EC-F6: Environmental policies [General & all sectors excl. Financial services]

Essential criteria level	Question	Scored data points
A List	4.6 AND 4.6.1	• The organization has a publicly available forests-related policy which includes at least one of the following commitments, with a specified target date: ○ Commitment to no-conversion of natural ecosystems ○ Commitment to no-deforestation ○ Commitment to no deforestation, to no planting on peatlands, and to no exploitation (NDPE) • One row disclosed where 'Forests' is selected in column 'Environmental issue covered' is assessed.

EC-F7: CAPEX breakdown [Coal only]

Please note: This essential criterion references questions within the Environmental performance – Climate change module. This criterion applies to scoring for this sector in all three environmental issue areas.

Essential criteria level	Question	Scored data points
A List	5.6	• The organization is not involved in the development or expansion of any new coal mines in the reporting year and over the next 5 years. • Awareness level criteria in the full corporate scoring methodology 2025 - Climate change must be fulfilled.

EC-F8: CAPEX breakdown [Oil & gas only]

Please note: This essential criterion references questions within the Environmental performance – Climate change module. This criterion applies to scoring for this sector in all three environmental issue areas.

Essential criteria level	Question	Scored data points

A List	5.6	- The organization is not involved in any explorations of new oil or natural gas fields in the reporting year and over the next 5 years. - Awareness level criteria in the full corporate scoring methodology 2025 - Climate change must be fulfilled.
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EC-F9: Value chain engagement [General & all sectors excl. Financial services]

Please note: This essential criterion does not apply if the organization is disclosing only on commodities that they produce and do not source (as reported in question 1.22).

Essential criteria level	Question	Scored data points
A List	5.11	- The organization engages with its suppliers on forests-related issues. - One row disclosed where 'Forests' is selected in column 'Environmental issue' is assessed.
	5.11.6 OR 5.11.7	- The organization reports at least one forests-related environmental requirement that suppliers have to meet as part of their purchasing process (excluding option 'Other, please specify'). - One row disclosed where 'Forests' is selected in column 'Environmental issue' is assessed. OR - The organization reports at least one type and detail of engagement with their suppliers on forests-related issues (excluding option 'Other, please specify'). - One row disclosed where 'Forests' is selected in column 'Environmental issue' is assessed.

EC-F10: Emissions targets (near-term) [Coal only]

Please note: This essential criterion references questions within the Environmental performance – Climate change module. This criterion applies to scoring for this sector in all three environmental issue areas.

Essential criteria level	Question	Scored data points
A List	7.53.1 Or 7.53.2	The organization discloses near-term Scope 1, Scope 2 and Scope 3 emissions targets that are aligned with best practice as outlined in either the Science Based Targets Initiative Route OR the 1.5°C aligned CDP

	Route in the Leadership level criteria in the full corporate scoring methodology 2025 - Climate change. • Leadership level eligibility criteria and criteria i) to iii) in either the SBTi Route OR CDP Route in either question 7.53.1 OR 7.53.2 in the full corporate scoring methodology 2025 - Climate change must be fulfilled.
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EC-F11: Emissions targets (near-term) [Oil & gas only]

Please note: This essential criterion references questions within the Environmental performance – Climate change module. This criterion applies to scoring for this sector in all three environmental issue areas.

Essential criteria level	Question	Scored data points
A List	7.53.1 Or 7.53.2	• The organization discloses near-term Scope 1, Scope 2 and Scope 3 emissions targets that are aligned with best practice as outlined in either the Science Based Targets Initiative Route OR the 1.5°C aligned CDP Route in the Leadership level criteria in the full corporate scoring methodology 2025 - Climate change. • Leadership level eligibility criteria and criteria i) to iii) in either the SBTi Route OR CDP Route in either question 7.53.1 OR 7.53.2 in the full corporate scoring methodology 2025 - Climate change must be fulfilled.

EC-F12: Exclusions from disclosure [General & all sectors excl. Financial services]

Essential criteria level	Question	Scored data points
A List	8.1.1	• The organization does not have any significant exclusions from its disclosure, as reported in question 8.1 and 8.1.1. • Where the organization reports exclusions from their disclosure in question 8.1.1, the excluded volumes (in metric tons) are provided, along with a description and the reason for exclusion. • The following types of exclusions are not considered to be significant: ◦ Exclusions where the volume excluded is less than 5% of the total produced and/or sourced volume for that commodity. ◦ Please note: Organizations must provide the total produced and/or sourced volume (in metric tons) for the

	commodity in question 1.22 for this to be assessed. Any other proportional data on the size of the exclusion (e.g. percentage of procurement spend or global use) will not be accepted. - o Please note: For timber products, recycled volumes will be excluded from this calculation if they have also been excluded from the disclosure. For soy, embedded soy volumes will be excluded from this calculation if they have also been excluded anywhere from the disclosure. - o Please note: If the organization produces and/or sources soy, but is excluding a portion of their soy volume, then the organization must also indicate whether they have direct soy and/or embedded soy in their value chain and provide volumes (in metric tons) for both commodity forms, as applicable in question 1.22. - o Recent mergers or acquisitions, as long as the organization indicates that the merger or acquisition occurred within the reporting year and that the forests-related data will be incorporated in their disclosure in the next reporting year. - o Divestitures occurring within the reporting year. - o Embedded commodities (e.g. embedded soy). - o Recycled commodities (e.g. recycled timber products). - o The commodity volume originates entirely from products owned and branded by third parties.
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EC-F13: Origin of forest-risk commodities [General & all sectors excl. Financial services]

Essential criteria level	Question	Scored data points
A List	8.2 AND 8.3 AND/OR 8.5	• The organization specifies the produced and/or sourced volumes of all scored commodities that they are disclosing on. • Where organizations are disclosing on commodities they produce, details are provided on all country(ies) or area(s) used for commodity production. Reporting

	an unknown origin will not be accepted. The volume(s) reported must sum to 100% of the total produced volume for the commodity as reported in question 8.2 ($\pm 5\%$). - Where organizations are disclosing on commodities they source, details are provided on the country(ies) or area(s) that the commodities are sourced from. The volume(s) reported must sum to 100% of the total sourced volume for the commodity as reported in question 8.2 ($\pm 5\%$) - Awareness level eligibility and criteria in question 8.2 in the full corporate scoring methodology 2025 - Forests must be fulfilled.
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EC-F14: Targets [General & all sectors excl. Financial services]

Essential criteria level	Question	Scored data points
A List	8.7 AND 8.7.1	The organization has a no-deforestation and/or a no-conversion target for each disclosed commodity, with a cutoff date no later than 2020 and a target date no later than 2025.

EC-F15: Traceability [General & all sectors excl. Financial services]

Essential criteria level	Question	Scored data points
A List	8.8 AND 8.8.1	- The organization has a traceability system for each disclosed commodity. - At least 70% of the sourced volume for each commodity is traceable to the production unit and/or sourcing area.

EC-F16: Deforestation and conversion-free status [General & all sectors excl. Financial services]

Essential criteria level	Question	Scored data points
A List	8.9	The organization has assessed either the deforestation and conversion-free (DCF) or the deforestation-free (DF) status for each disclosed commodity.

	The organization reports the percentage of the disclosure volume determined as DCF/DF in the reporting year for each disclosed commodity.
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EC-F17: Monitoring of deforestation and conversion footprint [General & all sectors excl. Financial services]

Essential criteria level	Question	Scored data points
A List	8.10 AND 8.10.1	- The organization monitors or estimates the deforestation and conversion footprint for each disclosed commodity. - Where organizations are disclosing on commodities they produce, the deforestation and conversion footprint is monitored for the land owned, managed and/or controlled by the organization. - Where organizations are disclosing on commodities they source, the deforestation and conversion footprint is monitored in the organization's value chain and/or estimated based on the sourcing area.

EC-F18: Engagement in external initiatives [General & all sectors excl. Financial services]

Essential criteria level	Question	Scored data points
A List	8.15 OR 8.16	The organization either engages in landscape or jurisdictional initiatives, or engages in other external activities to support the implementation of their policies and commitments.