

CDP Forests Scoring Essential Criteria 2026

Full Forests Essential Criteria 2026: Version Control

Version Number	Release / Revision Date	Revision Summary
1.0	Released: April 30, 2026	Publication of provisional CDP Forests Scoring Essential Criteria 2026
1.1	Revised: June 10, 2026	EC-F3 updated to clarify question number (1.22) that is cross checked at Leadership level.

Introduction

To acknowledge organizations' positive and effective actions to mitigate risks due to climate change, water security and deforestation, essential criteria for Forests are applied across Leadership and A list levels. All criteria must be met to progress a score to the next level to ensure that critical areas of disclosure are addressed.

All criteria at one level must be met to progress a score to the next level. 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 environmental 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.

In 2026, CDP has applied a broad restructuring to the wording of the essential criteria, with the intention of clarifying existing criteria and providing a higher level of detail on the exact criteria that must be met in order to fulfil the essential criterion. Where in 2025, the essential criteria outlined the actions that each level incentivised, along with the relevant questions, in 2026 CDP now specifies the exact response options that must be selected within each question to meet the criteria.

In 2026, the Forests essential criteria will only be applied to organizations responding to the Full Corporate Questionnaire, excluding those organizations with Financial Services as their primary sector, with the exception of EC-F2 which applies only to Financial services companies. Some essential criteria are specific to organizations in the Coal or Oil and gas sectors. In 2026, CDP introduced scoring for an additional three commodities; cocoa, coffee and rubber, in addition to the previously scored commodities (timber products, palm oil, cattle products and soy). Organizations have been able to report on rubber since 2018 and on cocoa and coffee since 2020, however these commodities will now be scored where included in your disclosure. For essential criteria that reference disclosed commodities, all seven commodities will now be assessed, where relevant to an organization. These essential criteria must be met for all of the commodities that the organization is disclosing on.

Example 1 – excerpt of 2025 wording

2.2.1: The organization has a process in place for identifying, assessing, and managing environmental risks and/or opportunities.

Example 1 – excerpt of 2026 wording

'Yes' selected in column 'Process in place' in question 2.2.1

Example 2 – excerpt of 2025 wording

5.11.6:

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.

Example 2 – excerpt of 2026 wording

Any option excluding 'Other, please specify' selected in column 'Environmental requirement' in row 'Forests' in question 5.11.6

Example 3 – excerpt of 2025 wording

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.

Example 3 – excerpt of 2026 wording

For 'Forests' row:

Any option excluding 'Other, please specify' is selected in column 'Positions of individuals or committees with accountability...' in question 4.1.2

Alongside this, tags have been added in the 2026 Full corporate questionnaire to signpost which questions are included in essential criteria. For example, 4.6.1 is included in the essential criteria for Requirements for clients/investees - policy frameworks, therefore a tag has been added to the 2026 Full corporate questionnaire to signpost as such. The essential criteria tables in this document outline the critical data points that are assessed.

Organizations should refer to questionnaire guidance for details of question dependencies as some questions assessed as part of the essential criteria are only triggered when specific options are selected in the parent question. For example, question 4.6.1 only appears when 'Yes' is selected in column 'Does your organization have any environmental policies?' of question 4.6.

Essential criteria are applied to the organization's overall score in a particular environmental issue, and do not cap or limit category scores or commodity sub-scores.

How to use this document

This document aims to outline the essential criteria across levels below and including the A list. The Full Corporate Essential criteria apply to organizations responding to the Full corporate Questionnaire and this document outlines which sectors the criteria apply to and provides a description of each criterion. This document is ordered to reflect the order of topics that arise in the 2026 Full Corporate Questionnaire - Forests. For each essential criteria topic, there is a table that outlines the following:

Essential criteria level –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 the check is not met, this will limit an organization’s final score to a B. Similarly, if the A list criteria are not met then the final score will be limited to an A-.

Question – Each essential criterion will be linked to a single question or multiple questions from the full corporate questionnaire for Forests. 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 –Organizations must meet all criteria within a level to meet the overall essential criteria check, 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 2026 Full Corporate Scoring Methodology – Forests.

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.

Essential criteria description – Positioned directly underneath the essential criteria identifier is a summary of the essential criteria. Where multiple levels apply, the description summarises all of the elements that must be met in order to pass the essential criteria.

Contents

Full Forests Essential Criteria 2026: Version Control.....	2
Introduction	3
2026 Full Forests Essential Criteria	7
EC-F1: Public response [All Sectors].....	7
EC-F2: Reporting of portfolio activity [Financial services only]	7
EC-F3: Full commodity disclosure [General and all sectors excl. Financial services].....	7
EC-F4: Identification, assessment and management of risks [General and all sectors excl. Financial services].....	10
EC-F5: Board oversight [General and all sectors excl. Financial services]	11
EC-F6: Environmental policies [General and all sectors excl. Financial services].....	12
EC-F7: CAPEX Breakdown [Coal only].....	12
EC-F8: CAPEX Breakdown [Oil and gas only]	13
EC-F9: Value chain engagement [General and all sectors excl. Financial services].....	13
EC-F10: Emissions targets (near-term) [Coal only].....	14
EC-F11: Emissions targets (near-term) [Oil and gas only].....	15
EC-F12: Exclusions from disclosure [General & all sectors excl. Financial services].....	15
EC-F13: Origin of forest-risk commodities [General & all sectors excl. Financial services]	17
EC-F14: Targets [General & all sectors excl. Financial services].....	18
EC-F15: Traceability [General & all sectors excl. Financial services].....	19
EC-F16: Deforestation and conservation-free status [General & all sectors excl. Financial services]	20
EC-F17: Monitoring of deforestation and conversion footprint [General & all sectors excl. Financial services].....	20
EC-F18: Engagement in external initiatives [General & all sectors excl. Financial services]	21

2026 Full Forests Essential Criteria

EC-F1: Public response [All Sectors]

Submit a public response.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	The organization must submit a public response to the full corporate questionnaire.
A List	No essential criteria applied.

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

Organizations in the Financial services sector must identify and disclose at least one activity they undertake that is relevant to disclosure.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	No essential criteria applied.
A List	'Yes' selected in at least one row in column 'Activity undertaken' in question 1.10.

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

Organizations must disclose on all commodities that they produce and/or source. Where organizations choose not to disclose, they must provide all volumes not disclosed and an acceptable reason for not disclosing.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	The following criteria must be met in all rows: Figure greater than '0' is provided in column 'Disclosure volume (metric tons)' in question 8.2 OR

Where figure greater than '0' is NOT provided in column 'Disclosure volume (metric tons)' in question 8.2, a figure greater than 0 is provided in column 'Total commodity volume (metric tons)' in question 1.22 AND an acceptable reason for not disclosing on each commodity is provided in column 'Please explain' in question 1.22.

Acceptable reasons for non-disclosure:

The volume of the non-disclosed commodity is less than 5% of the organization's total produced and/or sourced commodity volumes. This is calculated by taking the total produced and/or sourced commodities using the sum of all figures reported in 'Total commodity volume (metric tons)' in question 1.22.

The total volume of any non-disclosed commodities that are not disclosing for acceptable reasons are deducted from this total volume. For each of the remaining non-disclosed commodities that do NOT have acceptable reasons for not disclosing, the total volume of the non-disclosed commodity is divided by the sum of the total commodity volumes and multiplied by 100 to provide a percentage of the organization's total produced and/or sourced commodity volumes. Where this percentage is less than 5%, the non -disclosure passes this essential criterion.

If the organization produces and/or sources Soy, but is not disclosing on Soy, then the organization must also indicate whether they have direct and/or embedded Soy in their value chain in column 'Indicate if you have direct soy and/or embedded soy in your value chain'.

The commodity volume consists of entirely embedded soy as indicated in column 'Please explain' AND by selecting 'Embedded soy only' in column 'Indicate if you have direct soy and/or embedded soy in your value chain' in question 1.22 along with the volume in column 'Total commodity volume (metric tons)'.

Where 'Mixture of embedded soy and direct soy' is selected, the volumes (in metric tons) for both must be provided as applicable in columns 'Of the total commodity volume, state how much is embedded soy (metric tons)' and 'Of the total commodity volume, state how much is direct soy (metric tons)' in question 1.22.

- Please note: For the 5% threshold we do not round to the nearest value, therefore, if a company chooses not to disclose on a commodity that represents, for example, 5.49% of the organization's total produced and/or sourced commodity volumes then this would fail the criterion.

OR

The commodity volume originates entirely from divestitures, as indicated by selecting 'Divestiture' in column 'Reason for not disclosing' in question 1.22.

OR

The commodity volume consists entirely of post-consumer recycled content as indicated by selecting 'Post-consumer recycled content' in column 'Reason for not disclosing' and providing the volume in column 'Of the total commodity volume, state how much is post-consumer recycled content (metric tons)' in question 1.22. The volumes provided in columns 'Of the total commodity volume, state how much is post-consumer recycled content...' and 'Total commodity volume...' must be equal.

OR

The commodity volume originates entirely from mergers or acquisitions that occurred within the reporting year, as indicated by selecting 'Recent acquisition or merger' in column 'Reason for not disclosing' AND the date in column 'Completion date of acquisition or merger' in question 1.22 is equal to or within a year prior to the end date provided in column 'End date of reporting year' of question 1.4.

OR

Only a portion of the volumes originate from the sources described above, as long as the remaining non-disclosed volume in column 'Total commodity volume (Metric tons)' in question 1.22 constitutes less than 5% of the organization's total produced and/or sourced commodity volumes. This is calculated by summing the total non-disclosed volumes of each non-disclosed commodity in column 'Total commodity volume (Metric tons)' in question 1.22 subtracting any volumes of acceptably non-disclosed commodities (see above for details on how divestitures, mergers and acquisitions, embedded soy and post-consumer recycled materials may be considered acceptable reasons for non-disclosure) divided by the sum of the total disclosed and non-disclosed commodities in column 'Total commodity volume (metric tons)' in question 1.22.

- Please note: Where more than one option is selected in column 'Reason for not disclosing' in question 1.22, the total commodity volume breakdown of each reason should be reported in column 'Please explain'. If the volume is unknown for one of the exclusions (for example, due to a merger), then companies should explain that the total commodity volume reported in question 1.22 does not include volumes associated with that exclusion. Companies should provide a breakdown of all the known and/or unknown volumes associated with each reason in 'Please explain'.

A List	No essential criteria applied.
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EC-F4: Identification, assessment and management of risks [General and all sectors excl. Financial services]

Organizations must have a process in place for identifying, assessing, and managing forests-related risks across their direct operations and upstream value chain, and details on processes must be disclosed.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	No essential criteria applied.
A List	<p>The following must be met in any row where 'Forests' is selected in column 'Environmental issue' AND 'Risks' is selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue' in question 2.2.2:</p> <ul style="list-style-type: none"> - Either 'Full' OR 'Partial' selected in column 'Coverage' - 'Short-term', 'Medium-term' AND 'Long-term' selected in column 'Time horizons covered' <p>AND</p> <p>EC ROUTE A)</p> <p>'Yes' selected in column 'Process in place' in question 2.2.1 AND 'Produced' selected in column 'Volume type' in question 8.2 AND 'Direct operations' selected in column 'Value chain stages covered' in row where 'Forests' is selected in column 'Environmental issue' AND 'Risks' is selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue' in question 2.2.2.</p> <p>OR</p> <p>EC ROUTE B)</p> <p>'Yes' selected in column 'Process in place' in question 2.2.1 AND 'Sourced' selected in column 'Volume type' in question 8.2 AND Both 'Upstream value chain' AND 'Direct operations' selected in column 'Value chain stages covered' in row where 'Forests' is selected in column 'Environmental issue' AND 'Risks' is selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue' in question 2.2.2.</p> <p>OR</p>

	<p>EC ROUTE C)</p> <p>'Yes' selected in column 'Process in place' in question 2.2.1 AND 'Produced and sourced' selected in column 'Volume type' in question 8.2 AND</p> <p>Both 'Upstream value chain' AND 'Direct operations' selected in column 'Value chain stages covered' in row where 'Forests' is selected in column 'Environmental issue' AND 'Risks' is selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue' in question 2.2.2.</p>
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EC-F5: Board oversight [General and all sectors excl. Financial services]

Organizations must demonstrate board-level (or management-level) oversight and competency on all forest-related issues.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	No essential criteria applied.
A List	<p>EC ROUTE A)</p> <p>'Yes' is selected in column 'Board of directors or equivalent governing body' in question 4.1 AND</p> <p>For 'Forests' row:</p> <p>Any option excluding 'Other, please specify' is selected in column 'Positions of individuals or committees with accountability...' in question 4.1.2 AND</p> <p>For 'Forests' row</p> <p>'Yes' selected in column 'Board-level competency on this environmental issue' in question 4.2</p> <p>OR</p> <p>EC ROUTE B)</p> <p>'No' is selected in column 'Board of directors or equivalent governing body' in question 4.1 AND</p> <p>For 'Forests' row:</p> <p>'Yes' selected in column 'Management-level responsibility for this environmental issue' in question 4.3 AND</p> <p>For at least one row where 'Water' is selected in column 'Environmental issue':</p> <p>Any option excluding 'Other position, please specify' OR 'Other committee, please specify' in column 'Position of individual or committee with responsibility' in question 4.3.1 AND</p>

	For 'Forests' row: 'Yes' selected in column 'Management-level competency on this environmental issue' in question 4.4.
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EC-F6: Environmental policies [General and all sectors excl. Financial services]

Organizations must have a publicly available policy that demonstrates action towards no deforestation, no conversion of natural ecosystems, and no ecosystem degradation.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	No essential criteria applied.
A List	'Forests' selected in column 'Environmental issues covered' in question 4.6.1 AND 'Publicly available' selected in column 'Public availability' in question 4.6.1 AND Any of the following options selected in column 'Environmental policy content' in question 4.6.1: - 'Commitment to no-conversion of natural ecosystems by target date' - 'Commitment to no-deforestation by target date' - 'Commitment to no deforestation, to no planting on peatlands, and to no exploitation (NDPE) by target date'

EC-F7: CAPEX Breakdown [Coal only]

Coal companies must have zero CAPEX relating to expansion/development of existing/new coal mines planned in the reporting year or over the next 5 years.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	No essential criteria applied.
A List	All of the following are met in both rows 'Development of new coal mines' AND 'Expansion of existing coal mines' in question 5.6: Figure of 0 provided in column 'CAPEX in the reporting year for this expansion activity (unit currency as selected in 1.2)' AND Figure of 0 provided in column 'CAPEX in the reporting year for this expansion activity as % of total CAPEX in the reporting year' AND

	Figure of 0 provided in column 'CAPEX planned over the next 5 years for this expansion activity as % of total CAPEX planned over the next 5 years'
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EC-F8: CAPEX Breakdown [Oil and gas only]

Oil and gas companies must have zero CAPEX relating to the expansion of new oil or natural gas fields planned in the reporting year or over the next 5 years.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	No essential criteria applied.
A List	<p>All of the following are met in both rows 'Exploration of new oil fields' AND 'Exploration of new natural gas fields' in question 5.6:</p> <p>Figure of 0 provided in column 'CAPEX in the reporting year for this expansion activity (unit currency as selected in 1.2)' AND</p> <p>Figure of 0 provided in column 'CAPEX in the reporting year for this expansion activity as % of total CAPEX in the reporting year' AND</p> <p>Figure of 0 provided in column 'CAPEX planned over the next 5 years for this expansion activity as % of total CAPEX planned over the next 5 years'</p>

EC-F9: Value chain engagement [General and all sectors excl. Financial services]

Organizations that source commodity(ies) must engage with their suppliers.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	No essential criteria applied.
A List	<p>EC ROUTE A)</p> <p>'Yes' is selected in column 'Engaging with this stakeholder on environmental issues' in row 'Suppliers' in question 5.11</p> <p>AND</p> <p>'Forests' is selected in column 'Environmental issues covered' in row 'Suppliers' in question 5.11</p> <p>AND</p>

	<p>'Yes, environmental requirements related to this environmental issue are included in our supplier contracts' OR 'Yes, suppliers have to meet environmental requirements related to this environmental issue, but they are not included in our supplier contracts' selected in column 'Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process' in row 'Forests' in question 5.11.5</p> <p>AND</p> <p>Any option excluding 'Other, please specify' selected in column 'Environmental requirement' in row 'Forests' in question 5.11.6</p> <p>OR</p> <p>EC ROUTE B)</p> <p>'Yes' is selected in column 'Engaging with this stakeholder on environmental issues' in row 'Suppliers' in question 5.11</p> <p>AND</p> <p>'Forests' is selected in column 'Environmental issues covered' in row 'Suppliers' in question 5.11</p> <p>AND</p> <p>For rows where 'Forests' is selected in column 'Environmental issue covered':</p> <p>Any option excluding the following selected in column 'Type and details of engagement' in question 5.11.7:</p> <ul style="list-style-type: none"> - 'Other capacity building activity, please specify' - 'Other financial incentive, please specify' - 'Other information collection activity, please specify' - 'Other innovation and collaboration activity, please specify' <p>OR</p> <p>Any option excluding 'Sourced' and 'Produced and sourced' is selected in column 'Produced and/or sourced' in question 1.22</p>
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EC-F10: Emissions targets (near-term) [Coal only]

Organizations must make progress against emissions targets that reflect their full emissions inventory and are in line with the Science Based Targets initiative (SBTi) criteria.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	No essential criteria applied.
A List	At least 2.75 Leadership points awarded in either question 7.53.1 OR 7.53.2.

EC-F11: Emissions targets (near-term) [Oil and gas only]

Organizations must make progress against emissions targets that reflect their full emissions inventory and are in line with the Science Based Targets initiative (SBTi) criteria.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	No essential criteria applied.
A List	At least 2.75 Leadership points awarded in either question 7.53.1 OR 7.53.2.

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

Organizations must not exclude any commodity volumes they produce or source from their disclosure. Where organizations exclude partial commodity volumes, all excluded volumes are disclosed with an acceptable reason for each exclusion.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	No essential criteria applied.
A List	<p>The organization does not have any significant exclusions from its disclosure, as reported in question 8.1 and column 'Exclusion' in question 8.1.1.</p> <p>Where the organization reports exclusions from their disclosure in column 'Exclusion' in question 8.1.1, the excluded volumes (in metric tons) are provided in column 'Volume excluded (metric tons)' and an option is selected in column 'Reason for exclusion' in question 8.1.1. Where 'Other, please specify' is selected in column 'Reason for exclusion', a description and reason for the exclusion is provided in column 'Description of exclusion'.</p> <p>The following types of exclusions are not considered to be significant: Exclusions where the volume excluded is less than 5% of the total commodity volume. This is calculated by taking the volume in column 'Volume excluded (metric tons)' in question 8.1.1 and dividing it by the volume in column 'Total commodity volume (metric tons)' in question 1.22.</p> <p>Acceptable exclusions are not counted in this calculation.</p>

- o Please note: Where multiple exclusions are reported for the same commodity, the sum of the commodity volumes that are excluded for non-acceptable reasons cannot exceed 5% of the total commodity volume.
- o Please note: For the 5% threshold we do not round to the nearest value, therefore, if a company reports an exclusion that is, for example, 5.49% of the total commodity volume then this would fail the criterion.
- o Please note: Post-consumer 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 in column 'Reason for exclusion' AND a volume is provided in column 'Volume excluded (metric tons)' in question 8.1.1.
- o Please note: Organizations must provide the 'Total commodity volume (metric tons)' in question 1.22 AND provide the volume of the exclusion in column 'Volume excluded (metric tons)' in question 8.1.1 for this to be assessed. Any other proportional data on the size of the exclusion (for example, the percentage of procurement spend or global use) will not be accepted.
- o Please note: Where 'Embedded soy only' is selected in column 'Indicate if you have direct soy and/or embedded soy in your value chain' of 1.22 the total commodity volume is provided in column 'Total commodity volume (metric tons)' of 1.22. Where 'Mixture of embedded soy and direct soy' is selected in column 'Indicate if you have direct soy and/or embedded soy in your value chain' in 1.22, the volumes of embedded Soy versus direct Soy are provided in columns 'Of the total commodity volume, state how much is embedded soy (metric tons)' AND 'Of the total commodity volume, state how much is direct soy (metric tons)' in question 1.22.

OR

'Recent acquisition or merger' is selected in column 'Reason for exclusion' in question 8.1.1 AND the date provided in column 'Completion date of acquisition or merger' in 8.1.1 is equal to the date provided in column 'End date of reporting year' in question 1.4 or equal to or within a year prior to the end date AND 'Yes' is selected in column 'Data from the merger/acquisition will be incorporated in the next reporting year'.

OR

The exclusion originates entirely from divestitures as indicated by selecting 'Divestiture' in column 'Reason for exclusion' in question 8.1.1.

- o Please note: Where the exclusion volume associated with a recent merger, acquisition or divestiture is known, it should be included in column 'Total commodity volume (metric tons)' in question 1.22, and the excluded volume should be reported in column 'Volume excluded (metric tons)' in question 8.1.1, and it can then be deducted from the total commodity volume. If the exclusion volume associated with a recent merger, acquisition or divestiture is not known, the exclusion can still be reported in

	<p>question 8.1.1 without entering a figure in column 'Volume excluded (metric tons)' and the exclusion will still be accepted.</p> <p>OR</p> <p>The excluded volume consists entirely of post-consumer recycled content as indicated by the following; 'Post-consumer recycled content' is selected in column 'Reason for exclusion' along with the volume provided in column 'Volume excluded (metric tons)' in question 8.1.1. Companies may also provide details on how these volumes qualify as post-consumer recycled material and indicate whether they are certified by a recognised recycling standard in column 'Please explain'.</p> <p>OR</p> <p>The excluded volume consists entirely of embedded Soy as indicated by selecting 'Embedded soy' in column 'Reason for exclusion' along with the volume provided in column 'Volume excluded (metric tons)' in question 8.1.1.</p>
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EC-F13: Origin of forest-risk commodities [General & all sectors excl. Financial services]

For each commodity produced and/or sourced, organizations must disclose on all sites that they own, manage and/or control and the origins of their sourced volumes.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	No essential criteria applied.
A List	<p>Scored separately for each disclosed commodity:</p> <p>EC ROUTE A)</p> <p>Full Awareness points awarded in question 8.2 AND</p> <p>Option 'Sourced' is NOT selected in column 'Volume type' in question 8.2 AND</p> <p>Column 'Produced volume (metric tons)' in question 8.2 is completed AND</p> <p>Any option excluding 'Unknown' selected in column 'Country/area' in question 8.3 AND</p> <p>The values provided in column 'Volume produced on land you own, manage and/or control (metric tons)' in question 8.3 sums to 100% ($\pm 5\%$) of the value provided in column 'Produced volume (metric tons)' in question 8.2</p>

	<p>OR</p> <p>EC ROUTE B) Full Awareness points awarded in question 8.2 AND Option 'Produced' is NOT selected in column 'Volume type' in question 8.2 AND Column 'Sourced volume (metric tons)' in question 8.2 is completed AND Any option selected in column 'Country/area of origin' in question 8.5 AND The values provided in column 'Volume sourced from country/area of origin (metric tons)' in question 8.5 sums to 100% ($\pm 5\%$) of the value provided in column 'Sourced volume (metric tons)' in question 8.2</p> <p>OR</p> <p>EC ROUTE C) Full Awareness points awarded in question 8.2 AND 'Produced' AND 'Sourced' is selected in column 'Volume type' in question 8.2 AND Columns 'Produced volume (metric tons)' AND 'Sourced volume (metric tons)' in question 8.2 are completed AND Any option excluding 'Unknown origin' selected in column 'Country/area' in question 8.3 AND The values provided in column 'Volume produced on land you own, manage and/or control by country/area (metric tons)' in question 8.3 sums to 100% ($\pm 5\%$) of the value provided in column 'Produced volume (metric tons)' in question 8.2 AND Any option selected in column 'Country/area of origin' in question 8.5 AND The values provided in column 'Volume sourced from country/area or origin (metric tons)' in question 8.5 sums to 100% ($\pm 5\%$) of the value provided in column 'Sourced volume (metric tons)' in question 8.2</p>
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EC-F14: Targets [General & all sectors excl. Financial services]

Companies should be setting targets relating to conversion and deforestation, which have a cutoff date no later than 2020 and a target date no later than 2025 for each commodity produced and/or sourced.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	No essential criteria applied.
A List	Scored separately for each disclosed commodity: Any option selected in column 'Cutoff date' in question 8.7.1 excluding the following:

	<ul style="list-style-type: none"> - '2021' - '2022' - '2023' - '2024' - '2025' - 'No cutoff date' <p>AND</p> <p>Any option selected in column 'Target date for achieving no-deforestation...' in question 8.7.1 excluding the following:</p> <ul style="list-style-type: none"> - '2026' - '2027' - '2028' - '2029' - '2030' - '>2030' - 'No target date' <p>Please note: Only one target is required to meet the essential criteria per commodity.</p>
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EC-F15: Traceability [General & all sectors excl. Financial services]

Organizations must have a robust traceability system that can trace their sourced volumes back to a point from which they can confirm that no deforestation and no conversion of other natural ecosystems has occurred during production, after a designated cutoff date.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	No essential criteria applied.
A List	<p>Scored separately for each disclosed commodity:</p> <p>A value greater than or equal to 70 is provided in either column '% of sourced volume traceable to production unit' OR column '% of sourced volume traceable to sourcing area and not to production unit' in question 8.8.1</p> <p>OR</p> <p>The sum of the figures provided in columns '% of sourced volume traceable to production unit' and '% of sourced volume traceable to sourcing area and not to production unit' in question 8.8.1 is greater than or equal to 70.</p>

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

For each commodity produced and/or sourced, organizations must disclose their DCF/DF status and their progress towards achieving DCF/DF status.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	No essential criteria applied.
A List	Scored separately for each disclosed commodity: Either option 'Yes, deforestation and conversion-free (DCF) status assessed' OR 'Yes, deforestation free (DF) status assessed' is selected in column 'DF/DCF status assessed for this commodity' in question 8.9 AND A figure is provided in column '% of disclosure volume determined as DF/DCF in the reporting year' in question 8.9.

EC-F17: Monitoring of deforestation and conversion footprint [General & all sectors excl. Financial services]

For each commodity produced and/or sourced, the deforestation and natural ecosystems conversion footprint in organizations' direct operations and/or upstream value chain must be assessed and disclosed.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	No essential criteria applied.
A List	Scored separately for each disclosed commodity: EC ROUTE A) 'Sourced' NOT selected in column 'Volume type' in question 8.2 AND 'We monitor the deforestation and conversion footprint on the land own, manage or control' selected in column 'Monitoring and estimating your deforestation and conversion footprint' in question 8.10.1 OR EC ROUTE B)

	<p>'Produced' NOT selected in column 'Volume type' in question 8.2 AND Either option 'We monitor the deforestation and conversion footprint in our value chain' OR 'We estimate the deforestation and conversion footprint based on sourcing area' selection in column 'Monitoring and estimating your deforestation and conversion footprint' in question 8.10.1</p> <p>OR</p> <p>EC ROUTE C) 'Produced' AND 'Sourced' selected in column 'Volume type' in question 8.2 AND 'We monitor the deforestation and conversion footprint on the land own, manage or control' selected in column 'Monitoring and estimating your deforestation and conversion footprint' in question 8.10.1 AND Either option 'We monitor the deforestation and conversion footprint in our value chain' OR 'We estimate the deforestation and conversion footprint based on sourcing area' selection in column 'Monitoring and estimating your deforestation and conversion footprint' in question 8.10.1</p>
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EC-F18: Engagement in external initiatives [General & all sectors excl. Financial services]

Organizations must engage collaboratively to address challenges related to deforestation, ecosystem conversion, or human rights abuses in commodity value chains by using landscape and jurisdictional approaches or other external activities.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	No essential criteria applied.
A List	Either 'Yes, we engage in landscape/jurisdictional initiatives' is selected in column 'Engagement in landscape/jurisdictional initiatives' in question 8.15 OR 'Yes' is selected in question 8.16