

CDP Full Corporate Scoring Methodology 2025 - Forests

CDP Full Corporate Questionnaire



Version

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Introduction

This document details the 2025 CDP full corporate scoring methodology for forests and should be used in conjunction with CDP’s full corporate questionnaire and reporting guidance for 2025, as well as CDP’s full corporate scoring introduction and other scoring documentation. It is strongly recommended to familiarize yourself with the contents of both the 2025 full corporate questionnaire and reporting guidance before using the scoring methodology. Question dependencies will be detailed in these supplementary documents to inform companies which questions they are eligible to be scored for.

This document provides the scoring criteria and points available for each question in CDP’s 2025 full corporate questionnaire. In 2025, the previously separate CDP questionnaires on climate change, forests and water security are integrated into one corporate questionnaire. Through this questionnaire, organizations can provide data on multiple environmental issues in a single disclosure, encouraging more holistic and balanced reporting.

Scoring for multiple environmental issue areas in 2025

While the questionnaire has been integrated, separate climate change, water and forests scores will continue to be awarded in 2025, with separate scoring methodologies for each environmental issue area. Modules 1 to 6, and 13 are integrated, which means that questions in these modules cover more than one environmental issue area. Conversely, modules 7 to 11 are specific to an environmental issue area. Modules 10 and 11 are specific to the environmental issues of plastics and biodiversity, which are not scored and therefore not represented within the methodology documents. Organizations in the financial services sector will be presented with module 12, which is an integrated, sector-specific ‘Environmental Performance’ module.

Each question is tagged to one or more of the three environmental issue areas, listed under the question text. The following notations have been used in this document to denote environmental issue areas (Table 1). Some questions that are tagged to multiple environmental issues will be scored in the same way. Other questions tagged to multiple environmental issues may have some differences in scoring, tailored to the environmental issue in question. Please ensure you refer to the specific set of criteria relevant to your organization.

Notation	Theme
CC	Climate change
F	Forests
W	Water security

Table 1 – Environmental issue notation

Primary sector scoring in 2025

Along with environmental issue areas, each question in the questionnaire is tagged to sectors. Organizations in high-impact sectors will be presented with questions specific to that sector and may be scored differently in general questions that display for all responders.

The sector-based approach allows CDP to make more meaningful assessments of organizations' responses, incorporating each sector's characteristics and nuances, resulting in a score that reflects the organization's progress in environmental stewardship and enabling better benchmarking against other companies.

Responders will only be scored on their primary questionnaire sector. This means that if more than one set of sector questions applies to your organization, then not all questions will be scored. However, CDP encourages organizations to respond to all questions that apply to them.

Each question is tagged to one or more sectors, listed under the question text. The following notations have been used in this document to denote sectors (Table 2). For some questions, different scoring criteria may apply to different sectors. You may need to check further down to find the correct criteria for your sector in these instances.

Notation	Sector
AC	Agricultural commodities
CG	Capital goods
CE	Cement
CH	Chemicals
CO	Coal
CN	Construction
EU	Electric utilities
FB	Food, beverage & tobacco
FS	Financial services
GN	General
MM	Metals & mining
OG	Oil & gas
PF	Paper & forestry
RE	Real estate
ST	Steel
TO	Transport OEMS
TO-EPM	Transport OEMS-EPM
TS	Transport services

Table 2 - Sector notation

Disclaimer

This scoring methodology is intended to provide guidance to organizations in relation to how their response will be scored. In common with other scoring processes of this type, we expect to make future adjustments, during the disclosure cycle, to optimize the clarity of the scoring methodology in context of responses received. Adjustments to the scoring methodology should have minimal impact on your response planning/resource allocation.

CDP therefore reserves the right to amend or alter scoring criteria displayed in the scoring methodology at any time during the disclosure cycle. Such adjustments will be made without obligation to give advance notice, but any adjustments made from time to time will be listed and displayed prominently. Please refer to the Version Control to view updates notifying you of adjustments.

Notwithstanding that CDP reserves the right to amend or alter its scoring criteria during the disclosure cycle, CDP commits to use best endeavors to only make adjustments where essential to ensure that our scoring methodology remains robust and effective for the purpose of assessing progress towards environmental stewardship.

Module 1 - Introduction

Introduction

(1.1) - In which language are you submitting your response?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

1.1 - Scoring criteria

Disclosure criteria

Not scored.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0	0	0	0	0	0	0	0

(1.2) - Select the currency used for all financial information disclosed throughout your response.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG/FS

1.2 - Scoring criteria

Disclosure criteria

Not scored.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0	0	0	0	0	0	0	0

(1.3) - Provide an overview and introduction to your organization

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG/FS

1.3 - Scoring criteria

Disclosure criteria

Not scored.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0	0	0	0	0	0	0	0

(1.4) - State the end of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

1.4 - Scoring criteria

Disclosure criteria

Not scored.

Awareness criteria

Table completed - 1 point

A maximum of 1/1 point is available for this question.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

Date provided in column 'End date of reporting year' is between 1st October 2023 - 1st October 2025 - 1 point

A maximum of 1/1 point is available for this question.

Leadership criteria

Full Management points must be awarded to be eligible for Leadership points.

'Yes' selected in column 'Alignment of this reporting period with your financial reporting period' – 1 point

A maximum of 1/1 point is available for this question.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0	0	1	1	1	1	1	1

(1.4.1) - What is your organization's annual revenue for the reporting period?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

1.4.1 - Scoring criteria

Disclosure criteria

Not scored.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0	0	0	0	0	0	0	0

(1.5) - Provide details on your reporting boundary.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

1.5 - Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 2/2 points is available for this question.

Awareness criteria

Table completed - 1 point

A maximum of 1/1 point is available for this question.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

ROUTE A)

'Yes' selected in column 'Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?' – 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'Not applicable – we do not publicly disclose financial statements' selected in column 'Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?' – 0/0 points

A maximum of 0/0 points is available for this route.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
2	2	1	1	0 or 1	0 or 1	0	0

(1.6) - Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG/FS

1.6 - Scoring criteria

Disclosure criteria

Not scored.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0	0	0	0	0	0	0	0

(1.7) - Select the countries/areas in which you operate.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG/FS

1.7 - Scoring criteria

Disclosure criteria

Not scored.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0	0	0	0	0	0	0	0

(1.9) - What is the size of your organization based on total assets value at the end of the reporting period?

Theme	Sector that scoring criteria apply to
F	FS

1.9 - (FS) Scoring criteria

Disclosure criteria

Not scored.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0	0	0	0	0	0	0	0

Organizational activities

(1.10) - Which activities does your organization undertake and which industry sectors does your organization lend to, invest in, and/or insure?

Theme	Sector that scoring criteria apply to
F	FS

1.10 - (FS) Scoring criteria

Disclosure criteria

Not scored.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0	0	0	0	0	0	0	0

Produced and sourced commodities

(1.22) - Provide details on the commodities that you produce and/or source.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

1.22 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed (excluding rows 'Rubber', 'Cocoa' and 'Coffee').

A maximum of 8/8 points is available for this question.

(Please note: Both disclosed and not disclosed commodities (of Timber products, Palm oil, Cattle products and Soy, as applicable) will be scored in this question.)

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

Points will be awarded per row in proportion to the number of rows disclosed (excluding rows 'Rubber', 'Cocoa' and 'Coffee') as follows:

- i) 'Yes, we are providing the total volume' selected in column 'Indicate if you are providing the total commodity volume that is produced and/or sourced' AND figure greater than 0 provided in column 'Total commodity volume (metric tons)' - 1 point
- ii) Any option selected excluding 'Unknown' in column '% of revenue dependent on commodity' - 1 point
- iii) Either 'Sourced' OR 'Produced and sourced' selected in column 'Produced and/or sourced' AND any option selected excluding both 'Unknown' and 'Not applicable' in column '% of procurement spend'

OR

'Produced' selected in column 'Produced and/or sourced' AND 'Not applicable' selected in column '% of procurement spend' - 1 point

A maximum of 3/3 points is available for this question.

(Please note: Both disclosed and not disclosed commodities (of Timber products, Palm oil, Cattle products and Soy, as applicable) will be scored in this question.)

Management criteria

Full Awareness points awarded - 1 point

A maximum of 1/1 point is available for this question.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
8	8	3	3	1	1	0	0

Value chain mapping

(1.24) - Has your organization mapped its value chains?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

1.24 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 6/6 points is available for this question.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

i) 'Yes, we have mapped or are currently in the process of mapping our value chain' selected in column 'Value chain mapped' - 2 points

OR

'No, but we plan to do so within the next two years' selected in column 'Value chain mapped' - 1/2 points

ii) Either 'Smallholders relevant and included' OR 'Smallholders not relevant, and not included' selected in column 'Smallholder inclusion in mapping' - 1 point

OR

'Smallholders relevant but not included' selected in column 'Smallholder inclusion in mapping' - 0.5/1 points

A maximum of 3/3 points is available for this question.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
6	6	3	3	0	0	0	0

(1.24) - Has your organization mapped its value chains?

Theme	Sector that scoring criteria apply to
F	FS

1.24 - (FS) Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed (excluding column 'Smallholder inclusion in mapping').

A maximum of 5/5 points is available for this question.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

'Yes, we have mapped or are currently in the process of mapping our value chain' selected in column 'Value chain mapped' - 2 points

A maximum of 2/2 points is available for this route.

OR

ROUTE B)

'No, but we plan to do so within the next two years' selected in column 'Value chain mapped' - 1/2 points

A maximum of 1/2 points is available for this route.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
5	5	1 or 2	2	0	0	0	0

(1.24.2) - Which commodities has your organization mapped in your upstream value chain (i.e., supply chain)?

Theme	Sector that scoring criteria apply to
-------	---------------------------------------

F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG
---	--

1.24.2 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 6/6 points is available for this question.

Awareness criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

The following conditions must be met to be eligible for Awareness points:

Full Disclosure points awarded AND

'Yes' selected in column 'Value chain mapped for this sourced commodity'.

ROUTE A)

'Tier 1 suppliers' selected in column 'Highest supplier tier mapped for this sourced commodity' AND

Any option selected excluding 'Less than 1%' in column '% of tier 1 suppliers mapped' – 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'Tier 2 suppliers' selected in column 'Highest supplier tier mapped for this sourced commodity' AND

Any option selected excluding 'Less than 1%' in column '% of tier 1 suppliers mapped' AND column '% of tier 2 suppliers mapped' – 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE C)

'Tier 3 suppliers' selected in column 'Highest supplier tier mapped for this sourced commodity' AND

Any option selected excluding 'Less than 1%' in the following columns – 1 point

- '% of tier 1 suppliers mapped'
- '% of tier 2 suppliers mapped'
- '% of tier 3 suppliers mapped'

A maximum of 1/1 point is available for this route.

OR

ROUTE D)

'Tier 4+ suppliers' selected in column 'Highest supplier tier mapped for this sourced commodity' AND

Any option selected excluding 'Less than 1%' in the following columns – 1 point

- '% of tier 1 suppliers mapped'
- '% of tier 2 suppliers mapped'
- '% of tier 3 suppliers mapped'
- '% of tier 4+ suppliers mapped'

A maximum of 1/1 point is available for this route.

Management criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

The following conditions must be met to be eligible for Management points:

Full Awareness points awarded AND

'Tier 4+ suppliers' selected in column 'Highest supplier tier mapped for this sourced commodity' OR Either 'Tier 4+ suppliers' OR 'All supplier tiers known have been mapped for this sourced commodity' selected in column 'Highest supplier tier known but not mapped for this sourced commodity'

Either '76-99%' OR '100%' selected in column '% of tier 1 suppliers mapped' – 1 point

A maximum of 1/1 point is available for this question.

Leadership criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

Full Management points must be awarded to be eligible for Leadership points.

ROUTE A)

All of the following met - 1 point

'Tier 1 suppliers' selected in column 'Highest supplier tier mapped for this sourced commodity' AND

'100%' selected in column '% of tier 1 suppliers mapped' AND

'All supplier tiers known have been mapped for this sourced commodity' selected in column 'Highest supplier tier known but not mapped for this sourced commodity'.

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

All of the following met - 1 point

'Tier 2 suppliers' selected in column 'Highest supplier tier mapped for this sourced commodity' AND

'100%' selected in column '% of tier 1 suppliers mapped' AND

'100%' selected in column '% of tier 2 suppliers mapped' AND

'All supplier tiers known have been mapped for this sourced commodity' selected in column 'Highest supplier tier known but not mapped for this sourced commodity'.

A maximum of 1/1 point is available for this route.

OR

ROUTE C)

All of the following met - 1 point

'Tier 3 suppliers' selected in column 'Highest supplier tier mapped for this sourced commodity' AND

'100%' selected in column '% of tier 1 suppliers mapped' AND

'100%' selected in column '% of tier 2 suppliers mapped' AND

'100%' selected in columns '% of tier 3 suppliers mapped' AND

'All supplier tiers known have been mapped for this sourced commodity' selected in column 'Highest supplier tier known but not mapped for this sourced commodity'.

A maximum of 1/1 point is available for this route.

OR

ROUTE D)

All of the following met - 1 point

'Tier 4+ suppliers' selected in column 'Highest supplier tier mapped for this sourced commodity' AND

'100%' selected in column '% of tier 1 suppliers mapped' AND

'100%' selected in column '% of tier 2 suppliers mapped' AND

'100%' selected in columns '% of tier 3 suppliers mapped' AND

'100%' selected in column '% of tier 4+ suppliers mapped' AND

'All supplier tiers known have been mapped for this sourced commodity' selected in column 'Highest supplier tier known but not mapped for this sourced commodity'.

A maximum of 1/1 point is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
6	6	1	1	1	1	1	1

Module 2 - Identification, assessment, and management of dependencies, impacts, risks, and opportunities

Definition of time horizons

(2.1) - How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

2.1 - Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3/3 points is available for this question.

Awareness criteria

Consecutive time horizons entered in rows 'Short-term', 'Medium-term', 'Long-term' - 3 points

(Please note: As an example, 'Short-term' is '0-2', 'Medium term' is '3-9', and 'Long-term' is 'from 10 years' OR 'Short-term' is '0-3', 'Medium-term' is '3-10' and 'Long-term' is 'from 10 years'. If 'No' is selected in column 'Is your long-term time horizon open ended?', column 'To (years)' must be completed to be eligible for awareness points.)

A maximum of 3/3 points is available for this question.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	3	3	0	0	0	0

Process for identifying, assessing, and managing dependencies, impacts, risks, and opportunities

(2.2) - Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

2.2 - Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3/3 points is available for this question.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

'Yes' selected in column 'Process in place' - 1 point

OR

'No, but we plan to do so within the next two years' selected in column 'Process in place' - 0.5/1 points

A maximum of 1/1 point is available for this question.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	0.5 or 1	1	0	0	0	0

(2.2.1) - Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG

2.2.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 4/4 points is available for this question.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

'Yes' selected in column 'Process in place' AND 'Both risks and opportunities' selected in column 'Risks and/or opportunities evaluated in this process' - 3 points

OR

'Yes' selected in column 'Process in place' AND
 Either 'Risks only' OR 'Opportunities only' selected in column 'Risks and/or opportunities evaluated in this process' - 1.5/3 points

OR

'No, but we plan to within the next two years' selected in column 'Process in place' - 0.5/3 points

A maximum of 3/3 points is available for this question.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
4	4	3	3	0	0	0	0

(2.2.1) - Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?

Theme	Sector that scoring criteria apply to
F	FS

2.2.1 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 4/4 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Process in place' NOT completed in both question 2.2 AND 2.2.1 - 0/12 points

A maximum of 0/12 points is available for this route.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

'Yes' selected in column 'Process in place' AND 'Both risks and opportunities' selected in column 'Risks and/or opportunities evaluated in this process' - 3 points

OR

'Yes' selected in column 'Process in place' AND
Either 'Risks only' OR 'Opportunities only' selected in column 'Risks and/or opportunities evaluated in this process' - 1.5/3 points

OR

'No, but we plan to within the next two years' selected in column 'Process in place' - 0.5/3 points

A maximum of 3/3 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Process in place' not completed in both question 2.2 AND 2.2.1 - 0/7 points

A maximum of 0/7 points is available for this route.

Management criteria

ROUTE A)

'Yes' selected in column 'Process in place' in either question 2.2 OR 2.2.1 - 0/0 points

A maximum of 0/0 points is available for this route.

OR

ROUTE B)

Either 'No, but we plan to within the next two years' OR 'No, and we do not plan to within the next two years' selected in column 'Process in place' in both question 2.2 AND 2.2.1 - 0/3.5 points

A maximum of 0/3.5 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Process in place' NOT completed in both question 2.2 AND 2.2.1 - 0/3.5 points

A maximum of 0/3.5 points is available for this route.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
4	4	3	3	0	0 or 3.5	0	0

(2.2.2) - Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

2.2.2 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue':

Columns 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue' AND 'Value chain stages covered' must be completed to be eligible for Disclosure points.

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 8/8 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

The following conditions must be met to be eligible for Awareness points:

- Both 'Risks' AND 'Opportunities' selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process...' in any row where 'Forests' is selected in column 'Environmental issue'

- Both 'Direct Operations' AND 'Upstream value chain' selected in column 'Value chain stages covered' in any corresponding row OR

'Direct operations' selected in column 'Value chain stages covered' AND Column 'Produced and/or sourced' completed in all rows in question 1.22 AND 'Produced' selected in column 'Produced and/or sourced' in all rows in question 1.22.

(Please note: The eligibility criteria above can be met in one row or across multiple rows,

as long as the row(s) collectively show that both forests-related risks and opportunities are assessed, and both value chain stages are covered in each assessment. Alternatively, if all disclosed commodities are only produced and not sourced, it is acceptable that the row(s) collectively can show that both forests-related risks and opportunities are assessed and direct operations are covered in each assessment.)

If 'Risks' and 'Opportunities' are disclosed in the same row, then all of the following criteria must be met in that one row. If 'Risks' and 'Opportunities' are disclosed in separate rows, then all of the following criteria must be met in both rows.

i) All of the following met in any complete row - 2 points

'Risks' selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered...' AND

Any option selected excluding 'Not defined' in column 'Frequency of assessment' AND

Any option selected excluding any 'Other, please specify' option in column 'Tools and methods used' AND

Any option selected excluding 'Other, please specify' in column 'Partners and stakeholders considered' AND

Any of the following options selected in column 'Risk types and criteria considered':

Policy

- 'Changes to international law and bilateral agreements'
- 'Changes to national legislation'
- 'Increased difficulty in obtaining operations permits'
- 'Lack of mature certification and sustainability standards'
- 'Poor coordination between regulatory bodies'
- 'Poor enforcement of environmental regulation'
- 'Uncertainty and/or conflicts involving land tenure rights and water rights'
- 'Impact on human health'
- 'Increased partner and stakeholder concern and partner and stakeholder negative feedback'
- 'Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g. GHG emissions, deforestation & conversion, water stress)'
- 'Stakeholder conflicts concerning water resources at a basin/catchment level'
- 'Stigmatization of sector'

Acute physical risks

- 'Avalanche'
- 'Cold wave/frost'
- 'Cyclones, hurricanes, typhoons'
- 'Drought'
- 'Flood (coastal, fluvial, pluvial, ground water)'
- 'Glacial lake outburst'

- 'Heat waves'
- 'Heavy precipitation (rain, hail, snow/ice)'
- 'Landslide'
- 'Rupture of tailings dams and toxic spills'
- 'Storm (including blizzards, dust, and sandstorms)'
- 'Subsidence'
- 'Tornado'
- 'Wildfires'

Chronic physical risks

- 'Change in land-use'
- 'Changing precipitation patterns and types (rain, hail, snow/ice)'
- 'Changing temperature (air, freshwater, marine water)'
- 'Coastal erosion'
- 'Declining ecosystem services'
- 'Heat stress'
- 'Increased ecosystem vulnerability'
- 'Increased severity of extreme weather events'
- 'Land loss to desertification'
- 'Ocean acidification'
- 'Precipitation or hydrological variability'
- 'Saline intrusion'
- 'Scarcity of land resources'
- 'Sea level rise'
- 'Seasonal supply variability/interannual variability'
- 'Soil degradation'
- 'Soil erosion'
- 'Solifluction'
- 'Temperature variability'
- 'Water availability at a basin/catchment level'
- 'Water stress'
- 'Water quality at a basin/catchment level'

Technology

- 'Inability to increase yield of existing production areas'
- 'Data access/availability or monitoring systems'
- 'Limited access to soil conservation and other sustainable techniques'
- 'Unsuccessful investment in new technologies'

Market

- 'Availability and/or increased cost of certified sustainable material'
- 'Availability and/or increased cost of raw materials'
- 'Changing customer behavior'
- 'Inadequate access to water, sanitation, and hygiene services (WASH)'
- 'Leakage markets'

- 'Limited visibility of embedded commodities'
- 'Uncertainty about commodity origin and/or legality'
- 'Uncertainty in the market signals'

Liability

- 'Exposure to litigation'
- 'Moratoria and voluntary agreement'
- 'Non-compliance with regulations'

ii) All of the following met in any complete row - 2 points

'Opportunities' selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered...' AND

Any option selected excluding 'Not defined' in column 'Frequency of assessment' AND

Any option selected excluding any 'Other, please specify' option in column 'Tools and methods used' AND

Any option selected excluding 'Other, please specify' in column 'Partners and stakeholders considered'.

A maximum of 4/4 points is available for this question.

Best row(s) scored.

Management criteria

The following conditions must be met to be eligible for Management points:

- 'Forests' selected in column 'Environmental issue' in at least one row
- Full Awareness points awarded

If 'Risks' and 'Opportunities' are disclosed in the same row, then all of the following criteria must be met in that one row. If 'Risks' and 'Opportunities' are disclosed in separate rows, then all of the following criteria must be met in both rows.

For criteria i) to iv), points will be awarded for a completed row where 'Risks' is selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process...' as follows:

i) Either 'More than once a year' OR 'Annually' selected in column 'Frequency of assessment' - 0.5 points

ii) All of the following selected in column 'Time horizons covered' - 0.5 points

- 'Short-term'
- 'Medium-term'

- 'Long-term'

iii) At least three of the following options selected in column 'Risk types and criteria considered' which cover at least three risk types - 0.5 points
(Please note: the risk types appear as headers in the 'Risk types and criteria considered' column.)

Policy

- 'Changes to international law and bilateral agreements'
- 'Changes to national legislation'
- 'Increased difficulty in obtaining operations permits'
- 'Lack of mature certification and sustainability standards'
- 'Poor coordination between regulatory bodies'
- 'Poor enforcement of environmental regulation'
- 'Uncertainty and/or conflicts involving land tenure rights and water rights'
- 'Impact on human health'
- 'Increased partner and stakeholder concern and partner and stakeholder negative feedback'
- 'Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g. GHG emissions, deforestation & conversion, water stress)'
- 'Stakeholder conflicts concerning water resources at a basin/catchment level'
- 'Stigmatization of sector'

Acute physical risks

- 'Avalanche'
- 'Cold wave/frost'
- 'Cyclones, hurricanes, typhoons'
- 'Drought'
- 'Flood (coastal, fluvial, pluvial, ground water)'
- 'Glacial lake outburst'
- 'Heat waves'
- 'Heavy precipitation (rain, hail, snow/ice)'
- 'Landslide'
- 'Rupture of tailings dams and toxic spills'
- 'Storm (including blizzards, dust, and sandstorms)'
- 'Subsidence'
- 'Tornado'
- 'Wildfires'

Chronic physical risks

- 'Change in land-use'
- 'Changing precipitation patterns and types (rain, hail, snow/ice)'
- 'Changing temperature (air, freshwater, marine water)'
- 'Coastal erosion'

- 'Declining ecosystem services'
- 'Heat stress'
- 'Increased ecosystem vulnerability'
- 'Increased severity of extreme weather events'
- 'Land loss to desertification'
- 'Ocean acidification'
- 'Precipitation or hydrological variability'
- 'Saline intrusion'
- 'Scarcity of land resources'
- 'Sea level rise'
- 'Seasonal supply variability/interannual variability'
- 'Soil degradation'
- 'Soil erosion'
- 'Solifluction'
- 'Temperature variability'
- 'Water availability at a basin/catchment level'
- 'Water stress'
- 'Water quality at a basin/catchment level'

Technology

- 'Inability to increase yield of existing production areas'
- 'Data access/availability or monitoring systems'
- 'Limited access to soil conservation and other sustainable techniques'
- 'Unsuccessful investment in new technologies'

Market

- 'Availability and/or increased cost of certified sustainable material'
- 'Availability and/or increased cost of raw materials'
- 'Changing customer behavior'
- 'Inadequate access to water, sanitation, and hygiene services (WASH)'
- 'Leakage markets'
- 'Limited visibility of embedded commodities'
- 'Uncertainty about commodity origin and/or legality'
- 'Uncertainty in the market signals'

Liability

- 'Exposure to litigation'
- 'Moratoria and voluntary agreement'
- 'Non-compliance with regulations'

iv) At least two options in column 'Tools and methods used' selected excluding the following - 0.5 points

- 'Other enterprise risk management, please specify'
- 'Internal company methods'
- 'External consultants'

- 'Other international methodologies and standards, please specify'
- 'Other databases, please specify'
- 'Other, please specify'
- 'Other commercially/publicly available tools, please specify'

For criteria v) to vii), points will be awarded for a completed row where 'Opportunities' is selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process...' as follows:

v) Either 'More than once a year' OR 'Annually' selected in column 'Frequency of assessment' - 0.5 points

vi) All of the following selected in column 'Time horizon(s) covered' - 0.5 points

- 'Short-term'
- 'Medium-term'
- 'Long-term'

vii) At least two options in column 'Tools and methods used' selected excluding the following - 0.5 points

- 'Other enterprise risk management, please specify'
- 'Internal company methods'
- 'Other international methodologies and standards, please specify'
- 'Other databases, please specify'
- 'Other, please specify'
- 'Other commercially/publicly available tools, please specify'

A maximum of 3.5/3.5 points is available for this question.

Best row(s) scored.

Leadership criteria

The following conditions must be met to be eligible for Leadership points:

- 'Forests' selected in column 'Environmental issue' in at least one row
- Full Management points awarded

For rows where 'Forests' is selected in column 'Environmental issue':

i) 'Dependencies' selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process' in any complete row - 0.75 points

ii) 'Impacts' selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process' in any complete row - 0.75 points

If 'Risks' and 'Opportunities' are disclosed in the same row, then all of the following criteria must be met in that one row. If 'Risks' and 'Opportunities' are disclosed in separate rows, then all of the following criteria must be met in both rows.

For criteria iii) to vii), points will be awarded for a completed row where 'Risks' is selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue' as follows:

iii) 'Full' selected in column 'Coverage' - 0.5 points

iv) At least seven of the following options selected in column 'Risk types and criteria considered' which cover all seven risk types - 0.5 points
(Please note: the risk types appear as headers in the 'Risk types and criteria considered' column.)

Policy

- 'Changes to international law and bilateral agreements'
- 'Changes to national legislation'
- 'Increased difficulty in obtaining operations permits'
- 'Lack of mature certification and sustainability standards'
- 'Poor coordination between regulatory bodies'
- 'Poor enforcement of environmental regulation'
- 'Uncertainty and/or conflicts involving land tenure rights and water rights'
- 'Impact on human health'
- 'Increased partner and stakeholder concern and partner and stakeholder negative feedback'
- 'Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g. GHG emissions, deforestation & conversion, water stress)'
- 'Stakeholder conflicts concerning water resources at a basin/catchment level'
- 'Stigmatization of sector'

Acute physical risks

- 'Avalanche'
- 'Cold wave/frost'
- 'Cyclones, hurricanes, typhoons'
- 'Drought'
- 'Flood (coastal, fluvial, pluvial, ground water)'
- 'Glacial lake outburst'
- 'Heat waves'
- 'Heavy precipitation (rain, hail, snow/ice)'

- 'Landslide'
- 'Rupture of tailings dams and toxic spills'
- 'Storm (including blizzards, dust, and sandstorms)'
- 'Subsidence'
- 'Tornado'
- 'Wildfires'

Chronic physical risks

- 'Change in land-use'
- 'Changing precipitation patterns and types (rain, hail, snow/ice)'
- 'Changing temperature (air, freshwater, marine water)'
- 'Coastal erosion'
- 'Declining ecosystem services'
- 'Heat stress'
- 'Increased ecosystem vulnerability'
- 'Increased severity of extreme weather events'
- 'Land loss to desertification'
- 'Ocean acidification'
- 'Precipitation or hydrological variability'
- 'Saline intrusion'
- 'Scarcity of land resources'
- 'Sea level rise'
- 'Seasonal supply variability/interannual variability'
- 'Soil degradation'
- 'Soil erosion'
- 'Solifluction'
- 'Temperature variability'
- 'Water availability at a basin/catchment level'
- 'Water stress'
- 'Water quality at a basin/catchment level'

Technology

- 'Inability to increase yield of existing production areas'
- 'Data access/availability or monitoring systems'
- 'Limited access to soil conservation and other sustainable techniques'
- 'Unsuccessful investment in new technologies'

Market

- 'Availability and/or increased cost of certified sustainable material'
- 'Availability and/or increased cost of raw materials'
- 'Changing customer behavior'
- 'Inadequate access to water, sanitation, and hygiene services (WASH)'
- 'Leakage markets'
- 'Limited visibility of embedded commodities'
- 'Uncertainty about commodity origin and/or legality'

- 'Uncertainty in the market signals'

Liability

- 'Exposure to litigation'

- 'Moratoria and voluntary agreement'

- 'Non-compliance with regulations'

v) 'Integrated into multi-disciplinary...' selected in column 'Integration of risk management process' - 0.5 points

vi) 'Qualitative and quantitative' selected in 'Type of assessment' - 0.5 points

vii) Both 'Direct Operations' AND 'Upstream value chain' selected in column 'Value chain stages covered' AND all of the following options selected in column 'Partners and stakeholders considered'

- 'Customers'

- 'Employees'

- 'Investors'

- 'Local communities' OR 'Indigenous Peoples'

- 'Suppliers'

OR

'Upstream value chain' NOT selected in column 'Value chain stages covered' AND all of the following options selected in column 'Partners and stakeholders considered' - 0.5 points

- 'Customers'

- 'Employees'

- 'Investors'

- 'Local communities' OR 'Indigenous Peoples'

For criterion viii), points will be awarded for a completed row where 'Opportunities' is selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue' as follows:

viii) 'Qualitative and quantitative' selected in 'Type of assessment' - 0.5 points

A maximum of 4.5/4.5 points is available for this question.

Best row(s) scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
8	8	4	4	3.5	3.5	4.5	4.5

(2.2.2) - Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.

Theme	Sector that scoring criteria apply to
F	FS

2.2.2 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue':

Columns 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue' AND 'Value chain stages covered' must be completed to be eligible for Disclosure points.

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 8/8 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

For rows where 'Forests' is selected in column 'Environmental issue':

Both 'Risks' AND 'Opportunities' must be selected in column 'Indicate which of

dependencies, impacts, risks, and opportunities are covered by the process...' in any row to be eligible for Awareness points. If 'Risks' and 'Opportunities' are disclosed in the same row, then all of the following criteria must be met in that one row. If 'Risks' and 'Opportunities' are disclosed in separate rows, then all of the following criteria must be met in both rows.

i) All of the following met in any complete row - 2 points

'Risks' selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process...' AND

Any option selected excluding 'Not defined' in column 'Frequency of assessment' AND

Any option selected excluding any 'Other, please specify' option in column 'Tools and methods used' AND

Any option selected excluding 'Other, please specify' in column 'Partners and stakeholders considered' AND

Any of the following options selected in column 'Risk type and criteria considered':

Policy

- 'Changes to international law and bilateral agreements'
- 'Changes to national legislation'
- 'Increased difficulty in obtaining operations permits'
- 'Lack of mature certification and sustainability standards'
- 'Poor coordination between regulatory bodies'
- 'Poor enforcement of environmental regulation'
- 'Uncertainty and/or conflicts involving land tenure rights and water rights'

Reputation

- 'Impact on human health'
- 'Increased partner and stakeholder concern and partner and stakeholder negative feedback'
- 'Insurance underwriting that could create or contribute to systemic risk for the economy'
- 'Investing that could create or contribute to systemic risk for the economy'
- 'Lending that could create or contribute to systemic risk for the economy'
- 'Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g. GHG emissions, deforestation & conversion, water stress)'
- 'Stakeholder conflicts concerning water resources at a basin/catchment level'
- 'Stigmatization of sector'

Acute physical risks

- 'Avalanche'
- 'Cold wave/frost'
- 'Cyclones, hurricanes, typhoons'
- 'Drought'
- 'Flood (coastal, fluvial, pluvial, ground water)'
- 'Glacial lake outburst'

- 'Heat waves'
- 'Heavy precipitation (rain, hail, snow/ice)'
- 'Landslide'
- 'Storm (including blizzards, dust, and sandstorms)'
- 'Subsidence'
- 'Tornado'
- 'Wildfires'

Chronic physical risks

- 'Change in land-use'
- 'Changing precipitation patterns and types (rain, hail, snow/ice)'
- 'Changing temperature (air, freshwater, marine water)'
- 'Coastal erosion'
- 'Declining ecosystem services'
- 'Heat stress'
- 'Increased ecosystem vulnerability'
- 'Increased severity of extreme weather events'
- 'Land loss to desertification'
- 'Ocean acidification'
- 'Precipitation or hydrological variability'
- 'Saline intrusion'
- 'Scarcity of land resources'
- 'Sea level rise'
- 'Seasonal supply variability/interannual variability'
- 'Soil degradation'
- 'Soil erosion'
- 'Solifluction'
- 'Temperature variability'
- 'Water availability at a basin/catchment level'
- 'Water stress'
- 'Water quality at a basin/catchment level'

Technology

- 'Inability to increase yield of existing production areas'
- 'Data access/availability or monitoring systems'
- 'Unsuccessful investment in new technologies'

Market

- 'Availability and/or increased cost of certified sustainable material'
- 'Availability and/or increased cost of raw materials'
- 'Changing customer behavior'
- 'Contraction of insurance markets, leaving clients exposed and changing the risk parameters of the credit'
- 'Inability to attract co-financiers and/or investors due to uncertain risks related to the environment'

- 'Inadequate access to water, sanitation, and hygiene services (WASH)'
- 'Leakage markets'
- 'Limited visibility of embedded commodities'
- 'Rise in risk-based pricing of insurance policies (beyond demand elasticity)'
- 'Uncertainty about commodity origin and/or legality'
- 'Uncertainty in the market signals'

Liability

- 'Exposure to litigation'
- 'Moratoria and voluntary agreement'
- 'Non-compliance with regulations'
- 'Regulation and supervision of environmental risk in the financial sector'

ii) All of the following met in any complete row - 2 points

'Opportunities' selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process...' AND

Any option selected excluding 'Not defined' in column 'Frequency of assessment' AND

Any option selected excluding any 'Other, please specify' option in column 'Tools and methods used' AND

Any option selected excluding 'Other, please specify' in column 'Partners and stakeholders considered'.

A maximum of 4/4 points is available for this question.

Best row(s) scored.

Management criteria

The following conditions must be met to be eligible for Management points:

- 'Forests' selected in column 'Environmental issue' in at least one row
- Full Awareness points awarded

If 'Risks' and 'Opportunities' are disclosed in the same row, then all of the following criteria must be met in that one row. If 'Risks' and 'Opportunities' are disclosed in separate rows, then all of the following criteria must be met in both rows.

For criteria i) to iv), points will be awarded for a completed row where 'Risks' is selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process...' as follows:

i) Either 'More than once a year' OR 'Annually' selected in column 'Frequency of assessment' - 0.5 points

ii) All of the following selected in column 'Time horizons covered' - 0.5 points

- 'Short-term'
- 'Medium-term'
- 'Long-term'

iii) At least three of the following options selected in column 'Risk types and criteria considered' which cover at least three risk types - 0.5 points

(Please note: the risk types appear as headers in the 'Risk types and criteria considered' column.)

Policy

- 'Changes to international law and bilateral agreements'
- 'Changes to national legislation'
- 'Increased difficulty in obtaining operations permits'
- 'Lack of mature certification and sustainability standards'
- 'Poor coordination between regulatory bodies'
- 'Poor enforcement of environmental regulation'
- 'Uncertainty and/or conflicts involving land tenure rights and water rights'

Reputation

- 'Impact on human health'
- 'Increased partner and stakeholder concern and partner and stakeholder negative feedback'
- 'Insurance underwriting that could create or contribute to systemic risk for the economy'
- 'Investing that could create or contribute to systemic risk for the economy'
- 'Lending that could create or contribute to systemic risk for the economy'
- 'Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g. GHG emissions, deforestation & conversion, water stress)'
- 'Stakeholder conflicts concerning water resources at a basin/catchment level'
- 'Stigmatization of sector'

Acute physical risks

- 'Avalanche'
- 'Cold wave/frost'
- 'Cyclones, hurricanes, typhoons'
- 'Drought'
- 'Flood (coastal, fluvial, pluvial, ground water)'
- 'Glacial lake outburst'
- 'Heat waves'
- 'Heavy precipitation (rain, hail, snow/ice)'
- 'Landslide'
- 'Storm (including blizzards, dust, and sandstorms)'
- 'Subsidence'

- 'Tornado'

- 'Wildfires'

Chronic physical risks

- 'Change in land-use'

- 'Changing precipitation patterns and types (rain, hail, snow/ice)'

- 'Changing temperature (air, freshwater, marine water)'

- 'Coastal erosion'

- 'Declining ecosystem services'

- 'Heat stress'

- 'Increased ecosystem vulnerability'

- 'Increased severity of extreme weather events'

- 'Land loss to desertification'

- 'Ocean acidification'

- 'Precipitation or hydrological variability'

- 'Saline intrusion'

- 'Scarcity of land resources'

- 'Sea level rise'

- 'Seasonal supply variability/interannual variability'

- 'Soil degradation'

- 'Soil erosion'

- 'Solifluction'

- 'Temperature variability'

- 'Water availability at a basin/catchment level'

- 'Water stress'

- 'Water quality at a basin/catchment level'

Technology

- 'Inability to increase yield of existing production areas'

- 'Data access/availability or monitoring systems'

- 'Unsuccessful investment in new technologies'

Market

- 'Availability and/or increased cost of certified sustainable material'

- 'Availability and/or increased cost of raw materials'

- 'Changing customer behavior'

- 'Contraction of insurance markets, leaving clients exposed and changing the risk parameters of the credit'

- 'Inability to attract co-financiers and/or investors due to uncertain risks related to the environment'

- 'Inadequate access to water, sanitation, and hygiene services (WASH)'

- 'Leakage markets'

- 'Limited visibility of embedded commodities'

- 'Rise in risk-based pricing of insurance policies (beyond demand elasticity)'

- 'Uncertainty about commodity origin and/or legality'

- 'Uncertainty in the market signals'

Liability

- 'Exposure to litigation'

- 'Moratoria and voluntary agreement'

- 'Non-compliance with regulations'

- 'Regulation and supervision of environmental risk in the financial sector'

iv) At least two options in column 'Tools and methods used' selected excluding the following - 0.5 points

- 'Other enterprise risk management, please specify'

- 'Internal company methods'

- 'External consultants'

- 'Other international methodologies and standards, please specify'

- 'Other databases, please specify'

- 'Other, please specify'

- 'Other commercially/publicly available tools, please specify'

For criteria v) to vii), points will be awarded for a completed row where 'Opportunities' is selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process...' as follows:

v) Either 'More than once a year' OR 'Annually' selected in column 'Frequency of assessment' - 0.5 points

vi) All of the following selected in column 'Time horizon(s) covered' - 0.5 points

- 'Short-term'

- 'Medium-term'

- 'Long-term'

vii) At least two options in column 'Tools and methods used' selected excluding the following - 0.5 points

- 'Other enterprise risk management, please specify'

- 'Internal company methods'

- 'Other international methodologies and standards, please specify'

- 'Other databases, please specify'

- 'Other, please specify'

- 'Other commercially/publicly available tools, please specify'

A maximum of 3.5/3.5 points is available for this question.

Best row(s) scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
8	8	4	4	3.5	3.5	0	0

(2.2.4) - Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts related to your portfolio activities?

Theme	Sector that scoring criteria apply to
F	FS

2.2.4 - (FS) Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3/3 points is available for this question.

Awareness criteria

Points will be awarded per completed row in proportion to the number of rows displayed as follows:

'Yes' selected in column 'Process in place covering this portfolio' - 1 point

OR

'No, but we plan to within the next two years' selected in column 'Process in place covering this portfolio' - 0.5/1 points

A maximum of 1/1 point is available for this question.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	0.5 or 1	1	0	0	0	0

(2.2.5) - Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities related to your portfolio activities?

Theme	Sector that scoring criteria apply to
F	FS

2.2.5 - (FS) Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 4/4 points is available for this route.

Awareness criteria

Points will be awarded per completed row in proportion to the number of rows displayed as follows:

'Yes' selected in column 'Process in place covering this portfolio' AND 'Both risks and opportunities' selected in column 'Risks and/or opportunities related to this portfolio are evaluated in this process' - 3 points

OR

'Yes' selected in column 'Process in place covering this portfolio' AND either 'Risks only' OR 'Opportunities only' selected in column 'Risks and/or opportunities related to this portfolio are evaluated in this process' - 1.5/3 points

OR

'No, but we plan to within the next two years' selected in column 'Process in place covering this portfolio' - 0.5/3 points

A maximum of 3/3 points is available for this route.

Management criteria

ROUTE A)

'Yes' selected in column 'Process in place covering this portfolio' in either question 2.2.4 OR 2.2.5 - 0/0 points

A maximum of 0/0 points is available for this route.

OR

ROUTE B)

'Yes' NOT selected in column 'Process in place covering this portfolio' in either question 2.2.4 OR 2.2.5 - 0/5 points

A maximum of 0/5 points is available for this route.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
4	4	3	3	0	0 or 5	0	0

(2.2.6) - Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities related to your portfolio activities.

Theme	Sector that scoring criteria apply to
F	FS

2.2.6 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue':

Column 'Indicate which of dependencies, impacts, risks, and opportunities are covered...' must be completed to be eligible for Disclosure points.

Points will be awarded per completed cell in proportion to the number of rows disclosed (excluding column '% of portfolio covered by the assessment process in relation to total portfolio value'). Partially completed rows will not receive full points.

A maximum of 12/12 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

For rows where 'Forests' is selected in column 'Environmental issue':

Both 'Risks' AND 'Opportunities' must be selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue' in any row to be eligible for Awareness points. If 'Risks' and 'Opportunities' are disclosed in the same row, then all of the following criteria must be met in that one row. If 'Risks' and 'Opportunities' are disclosed in separate rows, then all of the following criteria must be met in both rows.

i) All of the following met in any complete row (excluding column '% of portfolio covered by the assessment process in relation to total portfolio value') - 2 points
'Risks' is selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this portfolio' AND
Any option selected excluding 'Not defined' selected in column 'Frequency of assessment'
AND

Any option selected excluding 'Other, please specify' in column 'Partners and stakeholders considered' AND

Any of the following options selected in column 'Risk type and criteria considered':

Acute physical

- 'Avalanche'
- 'Cold wave/frost'
- 'Cyclones, hurricanes, typhoons'
- 'Drought'
- 'Flood (coastal, fluvial, pluvial, ground water)'
- 'Glacial lake outburst'
- 'Heat waves'
- 'Heavy precipitation (rain, hail, snow/ice)'
- 'Landslide'
- 'Rupture of tailings dams and toxic spills'
- 'Storm (including blizzards, dust, and sandstorms)'
- 'Subsidence'
- 'Tornado'
- 'Wildfires'

Chronic physical

- 'Change in land-use'
- 'Changing precipitation patterns and types (rain, hail, snow/ice)'
- 'Changing temperature (air, freshwater, marine water)'
- 'Coastal erosion'
- 'Declining ecosystem services'
- 'Heat stress'
- 'Increased ecosystem vulnerability'
- 'Increased severity of extreme weather events'
- 'Land loss to desertification'
- 'Ocean acidification'
- 'Precipitation or hydrological variability'
- 'Saline intrusion'
- 'Scarcity of land resources'
- 'Sea level rise'
- 'Seasonal supply variability/interannual variability'
- 'Soil degradation'
- 'Soil erosion'

- 'Solifluction'
- 'Temperature variability'
- 'Water availability at a basin/catchment level'
- 'Water stress'
- 'Water quality at a basin/catchment level'

Policy

- 'Changes to international law and bilateral agreements'
- 'Changes to national legislation'
- 'Increased difficulty in obtaining operations permits'
- 'Lack of mature certification and sustainability standards'
- 'Poor coordination between regulatory bodies'
- 'Poor enforcement of environmental regulation'
- 'Uncertainty and/or conflicts involving land tenure rights and water rights'

Market

- 'Availability and/or increased cost of certified sustainable material'
- 'Availability and/or increased cost of raw materials'
- 'Changing customer behavior'
- 'Contraction of insurance markets, leaving clients exposed and changing the risk parameters of the credit'
- 'Inability to attract co-financiers and/or investors due to uncertain risks related to the environment'
- 'Inadequate access to water, sanitation, and hygiene services (WASH)'
- 'Leakage markets'
- 'Limited visibility of embedded commodities'
- 'Rise in risk-based pricing of insurance policies (beyond demand elasticity)'
- 'Uncertainty about commodity origin and/or legality'
- 'Uncertainty in the market signals'

Reputation

- 'Impact on human health'
- 'Increased partner and stakeholder concern and partner and stakeholder negative feedback'
- 'Insurance underwriting that could create or contribute to systemic risk for the economy'
- 'Investing that could create or contribute to systemic risk for the economy'
- 'Lending that could create or contribute to systemic risk for the economy'
- 'Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g. GHG emissions, deforestation & conversion, water stress)'
- 'Stakeholder conflicts concerning water resources at a basin/catchment level'
- 'Stigmatization of sector'

Technology

- 'Inability to increase yield of existing production areas'
- 'Data access/availability or monitoring systems'

- 'Unsuccessful investment in new technologies'
- 'Limited access to soil conservation and other sustainable techniques'

Liability

- 'Exposure to litigation'
- 'Moratoria and voluntary agreement'
- 'Non-compliance with regulations'
- 'Regulation and supervision of environmental risk in the financial sector'

ii) All of the following met in any complete row (excluding column '% of portfolio covered by the assessment process in relation to total portfolio value') - 2 points
'Opportunities' selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this portfolio' AND
Any option selected excluding 'Not defined' selected in column 'Frequency of assessment'
AND
Any option selected excluding 'Other, please specify' in column 'Partners and stakeholders considered'.

A maximum of 4/4 points is available for this question.

Best row(s) scored.

Management criteria

The following conditions must be met to be eligible for Management points:

- 'Forests' selected in column 'Environmental issue' in at least one row
- Full Awareness points awarded

For rows where 'Forests' is selected in column 'Environmental issue':

If 'Risks' and 'Opportunities' are disclosed in the same row, then all of the following criteria must be met in that one row. If 'Risks' and 'Opportunities' are disclosed in separate rows, then all of the following criteria must be met in both rows.

For criteria i) to iii), points will be awarded for a completed row (excluding column '% of portfolio covered by the assessment process in relation to total portfolio value') where 'Risks' is selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process...' as follows:

i) Either 'More than once a year' OR 'Annually' selected in column 'Frequency of assessment' - 1 point

ii) All of the following selected in column 'Time horizons covered' - 1 point

- 'Short-term'
- 'Medium-term'
- 'Long-term'

iii) At least three of the following options selected in column 'Risk types and criteria considered' which cover at least three risk types - 1 point

(Please note: the risk types appear as headers in the 'Risk types and criteria considered' column.)

Acute physical

- 'Avalanche'
- 'Cold wave/frost'
- 'Cyclones, hurricanes, typhoons'
- 'Drought'
- 'Flood (coastal, fluvial, pluvial, ground water)'
- 'Glacial lake outburst'
- 'Heat waves'
- 'Heavy precipitation (rain, hail, snow/ice)'
- 'Landslide'
- 'Rupture of tailings dams and toxic spills'
- 'Storm (including blizzards, dust, and sandstorms)'
- 'Subsidence'
- 'Tornado'
- 'Wildfires'

Chronic physical

- 'Change in land-use'
- 'Changing precipitation patterns and types (rain, hail, snow/ice)'
- 'Changing temperature (air, freshwater, marine water)'
- 'Coastal erosion'
- 'Declining ecosystem services'
- 'Heat stress'
- 'Increased ecosystem vulnerability'
- 'Increased severity of extreme weather events'
- 'Land loss to desertification'
- 'Ocean acidification'
- 'Precipitation or hydrological variability'
- 'Saline intrusion'
- 'Scarcity of land resources'
- 'Sea level rise'
- 'Seasonal supply variability/interannual variability'
- 'Soil degradation'
- 'Soil erosion'

- 'Solifluction'
- 'Temperature variability'
- 'Water availability at a basin/catchment level'
- 'Water stress'
- 'Water quality at a basin/catchment level'

Policy

- 'Changes to international law and bilateral agreements'
- 'Changes to national legislation'
- 'Increased difficulty in obtaining operations permits'
- 'Lack of mature certification and sustainability standards'
- 'Poor coordination between regulatory bodies'
- 'Poor enforcement of environmental regulation'
- 'Uncertainty and/or conflicts involving land tenure rights and water rights'

Market

- 'Availability and/or increased cost of certified sustainable material'
- 'Availability and/or increased cost of raw materials'
- 'Changing customer behavior'
- 'Contraction of insurance markets, leaving clients exposed and changing the risk parameters of the credit'
- 'Inability to attract co-financiers and/or investors due to uncertain risks related to the environment'
- 'Inadequate access to water, sanitation, and hygiene services (WASH)'
- 'Leakage markets'
- 'Limited visibility of embedded commodities'
- 'Rise in risk-based pricing of insurance policies (beyond demand elasticity)'
- 'Uncertainty about commodity origin and/or legality'
- 'Uncertainty in the market signals'

Reputation

- 'Impact on human health'
- 'Increased partner and stakeholder concern and partner and stakeholder negative feedback'
- 'Insurance underwriting that could create or contribute to systemic risk for the economy'
- 'Investing that could create or contribute to systemic risk for the economy'
- 'Lending that could create or contribute to systemic risk for the economy'
- 'Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g. GHG emissions, deforestation & conversion, water stress)'
- 'Stakeholder conflicts concerning water resources at a basin/catchment level'
- 'Stigmatization of sector'

Technology

- 'Inability to increase yield of existing production areas'
- 'Data access/availability or monitoring systems'

- 'Unsuccessful investment in new technologies'
- 'Limited access to soil conservation and other sustainable techniques'
- Liability
- 'Exposure to litigation'
- 'Moratoria and voluntary agreement'
- 'Non-compliance with regulations'
- 'Regulation and supervision of environmental risk in the financial sector'

For criteria iv) to v), points will be awarded for a completed row (excluding column '% of portfolio covered by the assessment process in relation to total portfolio value') where 'Opportunities' is selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process...' as follows:

iv) Either 'More than once a year' OR 'Annually' selected in column 'Frequency of assessment' - 1 point

v) All of the following selected in column 'Time horizons covered' - 1 point

- 'Short-term'
- 'Medium-term'
- 'Long-term'

A maximum of 5/5 points is available for this question.

Best row(s) scored.

Leadership criteria

The following conditions must be met to be eligible for Leadership points:

- 'Forests' selected in column 'Environmental issue' in at least one row
- Full Management points awarded
- For each portfolio in question 1.10 where 'Yes' is selected in column 'Activity undertaken', a complete row is provided where 'Forests' is selected in column 'Environmental issue'.

For rows where 'Forests' is selected in column 'Environmental issue':

- i) 'Dependencies' selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this portfolio' in any row - 0.75 points
- ii) 'Impacts' selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this portfolio' in any row - 0.75 points

If 'Risks' and 'Opportunities' are disclosed in the same row, then all of the following criteria must be met in that one row. If 'Risks' and 'Opportunities' are disclosed in separate rows, then all of the following criteria must be met in both rows:

iii) 'Integrated into multi-disciplinary...' selected in column 'Integration of risk management process' in a complete row where 'Risks' is selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered...' - 0.5 points

iv) 'Qualitative and quantitative' selected in column 'Type of assessment' in a complete row where 'Risks' is selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered...' - 0.5 points

v) 'Qualitative and quantitative' selected in column 'Type of assessment' in a complete row where 'Opportunities' is selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered...' - 0.5 points

A maximum of 3/3 points is available for this question.

Best row(s) scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
12	12	4	4	5	5	3	3

(2.2.7) - Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

2.2.7 - Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3/3 points is available for this question.

Awareness criteria

Table completed - 1 point

A maximum of 1/1 point is available for this question.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

'Yes' selected in column 'Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed' - 1 point

A maximum of 1/1 point is available for this question.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	1	1	1	1	0	0

(2.2.8) - Does your organization consider environmental information about your clients/investees as part of your due diligence and/or environmental dependencies, impacts, risks and/or opportunities assessment process?

Theme	Sector that scoring criteria apply to
F	FS

2.2.8 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 2/2 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'We consider environmental information' NOT completed in all rows - 0/8 points

A maximum of 0/8 points is available for this route.

Awareness criteria

ROUTE A)

Points will be awarded per completed row in proportion to the number of rows disclosed as follows:

'Yes' selected in column 'We consider environmental information' - 1 point

OR

'No, but we plan to within the next two years' selected in column 'We consider environmental information' - 0.5/1 points

A maximum of 1/1 point is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'We consider environmental information' NOT completed in all rows - 0/2 points

A maximum of 0/2 points is available for this route.

Management criteria

ROUTE A)

Column 'We consider environmental information' completed in any row - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'We consider environmental information' NOT completed in all rows - 0/2 points

A maximum of 0/2 points is available for this route.

Leadership criteria

ROUTE A)

'Yes' selected in column 'We consider environmental information' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

OR

ROUTE B)

Either 'No, but we plan to within the next two years' OR 'No, and we do not plan to within the next two years' selected in column 'We consider environmental information' in all rows - 0/1 points

A maximum of 0/1 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'We consider environmental information' NOT completed in all rows - 0/1 points

A maximum of 0/1 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
2	2	0.5 or 1	1	0	0	0	0 or 1

(2.2.9) - Indicate the environmental information your organization considers about clients/investees as part of your due diligence and/or environmental dependencies,

impacts, risks and/or opportunities assessment process, and how this influences decision-making.

Theme	Sector that scoring criteria apply to
F	FS

2.2.9 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issues covered':

Points will be awarded per completed cell in proportion to the number of rows disclosed (excluding columns '% of portfolio covered by the process in relation to total portfolio value' AND 'Total portfolio value covered by the process'). Partially completed rows will not receive full points.

A maximum of 6/6 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issues covered' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

'Forests' must be selected in column 'Environmental issues covered' in at least one row to be eligible for Awareness points.

For rows where 'Forests' is selected in column 'Environmental issues covered':

Points will be awarded per completed row in proportion to the number of rows disclosed (excluding both columns '% of portfolio covered by the process in relation to total portfolio value' AND 'Total portfolio value covered by the process').

A maximum of 1/1 point is available for this question.

Management criteria

The following conditions must be met to be eligible for Management points:

- 'Forests' selected in column 'Environmental issues' in at least one row
- Full Awareness points awarded

For rows where 'Forests' is selected in column 'Environmental issues covered':

Any of the following options selected in column 'Type of environmental information considered' - 1 point

- 'TNFD disclosures'
- 'Scope and content of forests policy'
- 'Commitment to eliminate deforestation and conversion of other natural ecosystems'
- 'Commodity volumes'
- 'Certification of commodities'
- 'Proportion of commodity volumes in compliance with no deforestation and conversion'
- 'Traceability of commodities'
- 'Origin of commodities'

A maximum of 1/1 point is available for this question.

One row scored.

Leadership criteria

ROUTE A)

The following conditions must be met to be eligible for Leadership points:

- 'Forests' selected in column 'Environmental issues' in at least one row
- Full Management points awarded

For rows where 'Forests' is selected in column 'Environmental issues covered':

Any option selected excluding 'Retail clients' in column 'Type of clients' in the corresponding portfolio row in question 1.10 AND
'Commitment to eliminate deforestation and conversion of other natural ecosystems' selected in column 'Type of environmental information considered' - 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'Retail clients' selected in column 'Type of clients' in the corresponding portfolio row in question 1.10 AND any other option NOT selected in column 'Type of clients' in the corresponding portfolio row in question 1.10 - 0/0 points

A maximum of 0/0 points is available for this route.

One row scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
6	6	1	1	1	1	0 or 1	0 or 1

Priority locations

(2.3) - Have you identified priority locations across your value chain?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

2.3 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 4/4 points is available for this question.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

Either 'Yes, we have identified priority locations' OR 'Yes, we are currently in the process of identifying priority locations' selected in column 'Identification of priority locations' - 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'No, but we plan to do so within the next two years' selected in column 'Identification of priority locations' - 0.5/1 points

A maximum of 0.5/1 points is available for this route.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
4	4	0.5 or 1	1	0	0	0	0

Definition of substantive effects

(2.4) - How does your organization define substantive effects on your organization?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

2.4 - Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 6/6 points is available for this question.

Awareness criteria

At least one row where 'Risks' is selected in column 'Effect type' completed - 1 point

A maximum of 1/1 point is available for this question.

One row scored.

Management criteria

Both 'Quantitative' AND 'Qualitative' selected in column 'Type of definition' in any complete row(s) where 'Risks' selected in column 'Effect type' AND Both 'Quantitative' AND 'Qualitative' selected in column 'Type of definition' in any complete row(s) where 'Opportunities' selected in column 'Effect type' - 1 point

Best row(s) scored.

A maximum of 1/1 point is available for this question.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
6	6	1	1	1	1	0	0

Module 3 – Disclosure of risks and opportunities

Risk disclosure

(3.1) - Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

3.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

For 'Forests' row(s):

ROUTE A)

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3/3 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Environmental risks identified' NOT completed - 0/15 points

A maximum of 0/15 points is available for this route.

Awareness criteria

For 'Forests' row(s):

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

'Yes, both in direct operations and upstream/downstream value chain' selected in column

'Environmental risks identified'

OR

Column 'Produced and/or sourced' completed in all rows in question 1.22 AND
'Produced' selected in column 'Produced and/or sourced' in all rows in question 1.22 AND
'Yes, only within our direct operations' selected in column 'Environmental risks identified'

OR

Any option selected excluding 'Yes, both in direct operations and upstream/downstream value chain' in column 'Environmental risks identified' AND
Either 'Environmental risks exist, but none with the potential to have a substantive financial effect on our organization' OR 'Evaluation in progress' selected in column
'Primary reason why...' - 1 point

A maximum of 1/1 point is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Environmental risks identified' NOT completed - 0/7 points

A maximum of 0/7 points is available for this route.

Management criteria

For 'Forests' row(s):

Full Awareness points must be awarded to be eligible for Management points.

ROUTE A)

'Yes, both in direct operations and upstream/downstream value chain' selected in column
'Environmental risks identified' - 3 points

A maximum of 3/3 points is available for this route.

OR

ROUTE B)

'Yes, only within our direct operations' selected in column 'Environmental risks identified'

AND

Column 'Produced and/or sourced' completed in all rows in question 1.22 AND
'Produced' selected in column 'Produced and/or sourced' in all rows in question 1.22 - 3
points

A maximum of 3/3 points is available for this route.

OR

ROUTE C)

Any option selected excluding 'Yes, both in direct operation and upstream/downstream
value chain' in column 'Environmental risks identified' AND 'Environmental risks exist, but
none with the potential to have a substantive financial effect on our organization' selected
in column 'Primary reason why...'

All of the following met - 2 points

'Yes' selected in column 'Process in place' in either question 2.2 OR 2.2.1 AND
Full Management points awarded in question 2.2.2 AND
Full Management points awarded in question 2.4.

A maximum of 2/2 points is available for this route.

OR

ROUTE D)

Any option selected excluding 'Yes, both in direct operations and upstream/downstream
value chain' in column 'Environmental risks identified' AND 'Evaluation in progress'
selected in column 'Primary reason why...' - 1/3 points

A maximum of 1/3 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Environmental risks identified' NOT completed - 0/5 points

A maximum of 0/5 points is available for this route.

Leadership criteria

For 'Forests' row(s):

ROUTE A)

Any option selected excluding 'No' in column 'Environmental risks identified' - 0/0 points

A maximum of 0/0 points is available for this route.

OR

ROUTE B)

'No' selected in column 'Environmental risks identified' AND
 'Environmental risks exist, but none with the potential to have a substantive financial effect on our organization' selected in column 'Primary reason why...' AND
 Full Management points awarded - 0/0 points

A maximum of 0/0 points is available for this route.

OR

ROUTE C)

'No' selected in column 'Environmental risks identified' AND
 Any option selected excluding 'Environmental risks exist, but none with the potential to have a substantive financial effect on our organization' selected in column 'Primary reason why...' - 0/1 points

A maximum of 0/1 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Environmental risks identified' NOT completed - 0/1 points

A maximum of 0/1 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	1	1	1, 2 or 3	2 or 3	0	0 or 1

(3.1) - Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Theme	Sector that scoring criteria apply to
F	FS

3.1 - (FS) Scoring criteria

Disclosure criteria

For 'Forests' row(s):

ROUTE A)

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3/3 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Environmental risks identified' NOT completed - 0/15 points

A maximum of 0/15 points is available for this route.

Awareness criteria

For 'Forests' row(s):

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

'Yes, both within our direct operations or upstream value chain, and within our portfolio' selected in column 'Environmental risks identified'

OR

Any option selected excluding 'Yes, both within our direct operations or upstream value chain, and within our portfolio' in column 'Environmental risks identified' AND Either 'Environmental risks exist, but none with the potential to have a substantive financial effect on our organization' OR 'Evaluation in progress' selected in column

'Primary reason why...' - 1 point

A maximum of 1/1 point is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Environmental risks identified' not completed - 0/7 points

A maximum of 0/7 points is available for this route.

Management criteria

For 'Forests' row(s):

Full Awareness points must be awarded to be eligible for Management points.

ROUTE A)

'Yes, both within our direct operations or upstream value chain, and within our portfolio' selected in column 'Environmental risks identified' - 3 points

A maximum of 3/3 points is available for this route.

OR

ROUTE B)

Any option selected excluding 'Yes, both within our direct operations or upstream value chain, and within our portfolio' in column 'Environmental risks identified' AND 'Environmental risks exist, but none with the potential to have a substantive financial effect on our organization' selected in column 'Primary reason why...'.

All of the following met - 2 points

'Yes' selected in column 'Process in place covering this portfolio' in either question 2.2.4 OR 2.2.5 AND

Full Management points awarded in question 2.2.6 AND

Full Management points awarded in question 2.4.

A maximum of 2/2 points is available for this route.

OR

ROUTE C)

Any option selected excluding 'Yes, both within our direct operations or upstream value chain, and within our portfolio' in column 'Environmental risks identified' AND 'Evaluation in progress' selected in column 'Primary reason why...'

All of the following met - 1/3 points

'Yes' selected in column 'Process in place covering this portfolio' in either question 2.2.4

OR 2.2.5 AND

Full Management points awarded in question 2.2.6 AND

Full Management points awarded in question 2.4.

A maximum of 1/3 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Environmental risks identified' NOT completed - 0/5 points

A maximum of 0/5 points is available for this route.

Leadership criteria

For 'Forests' row(s):

ROUTE A)

Any option selected excluding 'No' in column 'Environmental risks identified' - 0/0 points

A maximum of 0/0 points is available for this route.

OR

ROUTE B)

'No' selected in column 'Environmental risks identified' AND

'Environmental risks exist, but none with the potential to have a substantive financial effect on our organization' selected in column 'Primary reason why...' AND

Full Management points awarded - 0/0 points

A maximum of 0/0 points is available for this route.

OR

ROUTE C)

'No' selected in column 'Environmental risks identified' AND
 Any option selected excluding 'Environmental risks exist, but none with the potential to have a substantive financial effect on our organization' selected in column 'Primary reason why...' - 0/1 points

A maximum of 0/1 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Environmental risks identified' NOT completed - 0/1 points

A maximum of 0/1 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	1	1	1, 2 or 3	2 or 3	0	0 or 1

(3.1.1) - Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

3.1.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue the risk relates to':

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 8/8 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue the risk relates to' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue the risk relates to':

Points will be awarded per completed row in proportion to the number of rows disclosed (excluding both columns 'Cost of response to risk' AND 'Explanation of cost calculation') as follows:

Any option selected excluding 'Unknown' in the following columns:

- 'Likelihood of the risk having an effect within the anticipated time horizon' (as applicable)
- 'Magnitude'

A maximum of 7/7 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue the risk relates to' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue the risk relates to':

The following conditions must be met to be eligible for Management points:

- Full Awareness points awarded (per row) AND
- Full Management points awarded in question 2.2.2 AND
- 'Risks' 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.

Points awarded for one complete row (excluding columns 'Cost of response to risk' AND 'Explanation of cost calculation') as follows:

i) All of the following met - 1 point

'Yes' selected in column 'Are you able to quantify the financial effect of the risk?' AND Figure provided in the following combination of columns (where applicable as per selection(s) in column 'Time horizon over which the risk is anticipated to have a substantive effect on the organization'):

- 'Anticipated financial effect figure in the short-term – minimum (currency)'
- 'Anticipated financial effect figure in the medium-term – minimum (currency)'
- 'Anticipated financial effect figure in the long-term – minimum (currency)'

AND

Figure greater than 0 provided in the following combination of columns (where applicable as per selection(s) in column 'Time horizon over which the risk is anticipated to have a substantive effect on the organization'):

- 'Financial effect figure in the reporting year (currency)'
- 'Anticipated financial effect figure in the short-term – maximum (currency)'
- 'Anticipated financial effect figure in the medium-term – maximum (currency)'
- 'Anticipated financial effect figure in the long-term – maximum (currency)'

ii) Figure provided in column 'Cost of response to risk' - 1 point

A maximum of 2/2 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue the risk relates to' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

One row scored.

Leadership criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue the risk relates to':

Full Management points awarded - 1 point

A maximum of 1/1 point is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue the risk relates to' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
8	8	7	7	2	2	1	1

(3.1.1) - Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Theme	Sector that scoring criteria apply to
F	FS

3.1.1 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue the risk relates to':

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 8/8 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue the risk relates to' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue the risk relates to':

Points will be awarded per completed row in proportion to the number of rows disclosed (excluding both columns 'Cost of response to risk' AND 'Explanation of cost calculation') as follows:

Any option selected excluding 'Unknown' in the following columns:

- 'Likelihood of the risk having an effect within the anticipated time horizon' (as applicable)
- 'Magnitude'

A maximum of 7/7 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue the risk relates to' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue the risk relates to':

The following conditions must be met to be eligible for Management points:

- Full Awareness points awarded (per row) AND
- Full Management points awarded in both questions 2.2.2 AND 2.2.5
- Either 'Risks only' OR 'Both risks and opportunities' selected in column 'Risks and/or

opportunities related to this portfolio are evaluated in this process' in any row in question 2.2.5.

For any row where at least one of the following options selected in column 'Value chain stage where the risk occurs':

- 'Banking (Bank) portfolio'
- 'Investing (Asset manager) portfolio'
- 'Investing (Asset owner) portfolio'
- 'Insurance underwriting portfolio'

i) All of the following met - 1 point

'Yes' selected in column 'Are you able to quantify the financial effect of the risk?' AND Figure provided in the following combination of columns (where applicable as per selection(s) in column 'Time horizon over which the risk is anticipated to have a substantive effect on the organization'):

- 'Anticipated financial effect figure in the short-term – minimum (currency)'
- 'Anticipated financial effect figure in the medium-term – minimum (currency)'
- 'Anticipated financial effect figure in the long-term – minimum (currency)'

AND

Figure greater than 0 provided in the following combination of columns (where applicable as per selection(s) in column 'Time horizon over which the risk is anticipated to have a substantive effect on the organization'):

- 'Financial effect figure in the reporting year (currency)'
- 'Anticipated financial effect figure in the short-term – maximum (currency)'
- 'Anticipated financial effect figure in the medium-term – maximum (currency)'
- 'Anticipated financial effect figure in the long-term – maximum (currency)'

ii) Figure provided in column 'Cost of response to risk' - 1 point

A maximum of 2/2 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue the risk relates to' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

One row scored.

Leadership criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue the risk relates to':

For each Portfolio where 'Yes' is selected in column 'Activity undertaken' in question 1.10 a corresponding option is selected in column 'Value chain stage where the risk occurs'

AND

Full Management points awarded - 1 point

A maximum of 1/1 point is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue the risk relates to' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
8	8	7	7	2	2	1	1

(3.1.2) - Provide the amount and proportion of your financial metrics in the reporting year that are vulnerable to the substantive effects of environmental risks.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG/FS

3.1.2 - Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue':

Points will be awarded per completed cell in proportion to the number of rows disclosed.

Partially completed rows will not receive full points.

A maximum of 7/7 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
7	7	0	0	0	0	0	0

Opportunity disclosure

(3.6) - Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

3.6 - Scoring criteria

Disclosure criteria

For 'Forests' row(s):

ROUTE A)

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3/3 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Environmental opportunities identified' NOT completed - 0/15 points

A maximum of 0/15 points is available for this route.

Awareness criteria

For 'Forests' row(s):

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

Either 'Yes, we have identified opportunities, and some/all are being realized' OR 'Yes, we have identified opportunities but are unable to realize them' selected in column 'Environmental opportunities identified'

OR

'No' selected in column 'Environmental opportunities identified' AND

Either 'Opportunities exist, but none anticipated to have a substantive effect on

organization' OR 'Evaluation in progress' selected in column 'Primary reason why...' - 1 point

A maximum of 1/1 point is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Environmental opportunities identified' NOT completed - 0/6 points

A maximum of 0/6 points is available for this route.

Management criteria

For 'Forests' row(s):

Full Awareness points must be awarded to be eligible for Management points.

ROUTE A)

'Yes, we have identified opportunities, and some/all are being realized' selected in column 'Environmental opportunities identified' - 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'Yes, we have identified opportunities but are unable to realize them' selected in column 'Environmental opportunities identified'.

All of the following met - 1 point

'Yes' selected in column 'Process in place' in either question 2.2 OR 2.2.1 AND

Full Management points awarded in question 2.2.2 AND

Full Management points awarded in question 2.4.

A maximum of 1/1 point is available for this route.

OR

ROUTE C)

'No' selected in column 'Environmental opportunities identified' AND 'Opportunities exist,

but none anticipated to have a substantive effect on organization' selected in column 'Primary reason why...'

All of the following met - 1 point
'Yes' selected in column 'Process in place' in either question 2.2 OR 2.2.1 AND
Full Management points awarded in question 2.2.2 AND
Full Management points awarded in question 2.4.

A maximum of 1/1 point is available for this route.

OR

ROUTE D)
'No' selected in column 'Environmental opportunities identified' AND 'Evaluation in progress' selected in column 'Primary reason why...' - 1/3 points

A maximum of 1/3 points is available for this route.

OR

NON-DISCLOSURE ROUTE)
Column 'Environmental opportunities identified' NOT completed - 0/5 points

A maximum of 0/5 points is available for this route.

Leadership criteria

For 'Forests' row(s):

Full Management points must be awarded to be eligible for Leadership points.

ROUTE A)
'No' selected in column 'Environmental opportunities identified'.

All of the following met - 1 point
'Opportunities exist, but none with potential to have a substantive financial or strategic effect on business' selected in column 'Primary reason why...' AND
'Yes' selected in column 'Process in place' in either question 2.2 OR 2.2.1 AND
Full Management points awarded in question 2.2.2 AND
Full Management points awarded in question 2.4.

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

Any option selected excluding 'No' in column 'Environmental opportunities identified' - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Environmental opportunities identified' NOT completed - 0/2 points

A maximum of 0/2 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	1	1	1	1 or 3	0 or 1	0 or 1

(3.6.1) - Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG

3.6.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue the opportunity relates to':

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 7/7 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue the opportunity relates to' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue the opportunity relates to':

Points will be awarded per completed row in proportion to the number of rows disclosed (excluding columns 'Cost to realize opportunity' AND 'Explanation of cost calculation') as follows:

Any option excluding 'Unknown' selected in the following columns:

- 'Likelihood of the opportunity having an effect within the anticipated time horizon' (as applicable)
- 'Magnitude'

A maximum of 5/5 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue the opportunity relates to' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue the opportunity relates to':

The following conditions must be met to be eligible for Management points:

Full Awareness points awarded (per row) AND

At least 3 Management points awarded in 2.2.2.

Points awarded for one complete row (excluding columns 'Cost to realize opportunity' AND 'Explanation of cost calculation') as follows:

i) All of the following met - 1 point

'Yes' selected in column 'Are you able to quantify the financial effect of the opportunity?' AND

Figure provided in the following combination of columns (where applicable as per selection(s) in column 'Time horizon over which the opportunity is anticipated to have a substantive effect on the organization'):

- 'Anticipated financial effect figure in the short-term – minimum (currency)'

- 'Anticipated financial effect figure in the medium-term – minimum (currency)'

- 'Anticipated financial effect figure in the long-term – minimum (currency)'

AND

Figure greater than 0 provided in the following combination of columns (where applicable as per selection(s) in column 'Time horizon over which the opportunity is anticipated to have a substantive effect on the organization'):

- 'Financial effect figure in the reporting year (currency)'

- 'Anticipated financial effect figure in the short-term – maximum (currency)'

- 'Anticipated financial effect figure in the medium-term – maximum (currency)'

- 'Anticipated financial effect figure in the long-term – maximum (currency)'

ii) Figure provided in column 'Cost to realize opportunity' - 1 point

A maximum of 2/2 points is available for this route.

One row scored.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue the opportunity relates to' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Leadership criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue...':

Full Management points awarded - 1 point

A maximum of 1/1 point is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue...' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
7	7	5	5	2	2	1	1

(3.6.1) - Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Theme	Sector that scoring criteria apply to
F	FS

3.6.1 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue the opportunity relates to':

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 7/7 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue the opportunity relates to' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue the opportunity relates to':

Points will be awarded per completed row in proportion to the number of rows disclosed (excluding columns 'Cost to realize opportunity' AND 'Explanation of cost calculation') as follows:

Any option excluding 'Unknown' selected in the following columns:

- 'Likelihood of the opportunity having an effect within the anticipated time horizon' (as applicable)
- 'Magnitude'

A maximum of 5/5 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue the opportunity relates to' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue the opportunity

relates to':

The following conditions must be met to be eligible for Management points:

Full Awareness points awarded (per row) AND

At least 3 Management points awarded in 2.2.2.

For any row where at least one of the following options selected in column 'Value chain stage where the opportunity occurs':

- 'Banking portfolio'
- 'Investing (Asset manager) portfolio'
- 'Investing (Asset owner) portfolio'
- 'Insurance underwriting portfolio'

i) All of the following met - 1 point

'Yes' selected in column 'Are you able to quantify the financial effect of the opportunity?'

AND

Figure provided in the following combination of columns (where applicable as per selection(s) in column 'Time horizon over which the opportunity is anticipated to have a substantive effect on the organization'):

- 'Anticipated financial effect figure in the short-term – minimum (currency)'
- 'Anticipated financial effect figure in the medium-term – minimum (currency)'
- 'Anticipated financial effect figure in the long-term – minimum (currency)'

AND

Figure greater than 0 provided in the following combination of columns (where applicable as per selection(s) in column 'Time horizon over which the opportunity is anticipated to have a substantive effect on the organization'):

- 'Financial effect figure in the reporting year (currency)'
- 'Anticipated financial effect figure in the short-term – maximum (currency)'
- 'Anticipated financial effect figure in the medium-term – maximum (currency)'
- 'Anticipated financial effect figure in the long-term – maximum (currency)'

ii) Figure provided in column 'Cost to realize opportunity' - 1 point

A maximum of 2/2 points is available for this route.

One row scored.

OR

NOT APPLICABLE ROUTE)

'Forests change' NOT selected in column 'Environmental issue the opportunity relates to' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Leadership criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue...':

For each Portfolio where 'Yes' is selected in column 'Activity undertaken' in question 1.10 a corresponding option is selected in column 'Value chain stage where the opportunity occurs' AND

Full Management points awarded - 1 point

A maximum of 1/1 point is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue...' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
7	7	5	5	2	2	1	1

(3.6.2) - Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

3.6.2 - Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue':

Points will be awarded per completed cell in proportion to the number of rows disclosed.
Partially completed rows will not receive full points.

A maximum of 5/5 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
5	5	0	0	0	0	0	0

Module 4 - Governance

Board oversight

(4.1) - Does your organization have a board of directors or an equivalent governing body?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

4.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

ROUTE A)

Points will be awarded per completed cell in proportion to the number of cells displayed (excluding column 'Attach the policy (optional)').

A maximum of 5/5 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Board of...' NOT completed - 0/19 points

A maximum of 0/19 points is available for this route.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

'Yes' selected in column 'Board of directors or equivalent governing body' AND
Either 'Yes, and it is publicly available' OR 'Yes, but it is not publicly available' selected in
column 'Board diversity and inclusion policy' – 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'No' selected in column 'Board of directors or equivalent governing body' – 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Board of...' NOT completed - 0/5 points

A maximum of 0/5 points is available for this route.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

ROUTE A)

'Yes' selected in column 'Board of directors or equivalent governing body' AND 'Yes, and it is publicly available' selected in column 'Board diversity and inclusion policy' - 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'No' selected in column 'Board of directors or equivalent governing body' - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Board of ...' NOT completed - 0/6 points

A maximum of 0/6 points is available for this route.

Leadership criteria

ROUTE A)

Column 'Board of...' completed - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Board of...' NOT completed - 0/2.5 points

A maximum of 0/2.5 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
5	5	0 or 1	0 or 1	0 or 1	0 or 1	0	0

(4.1) - Does your organization have a board of directors or an equivalent governing body?

Theme	Sector that scoring criteria apply to
F	FS

4.1 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

Points will be awarded per completed cell in proportion to the number of cells displayed (excluding column 'Attach the policy (optional)').

A maximum of 5/5 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Board of...' NOT completed - 0/19 points

A maximum of 0/19 points is available for this route.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

'Yes' selected in column 'Board of directors or equivalent governing body' AND Either 'Yes, and it is publicly available' OR 'Yes, but it is not publicly available' selected in column 'Board diversity and inclusion policy' – 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'No' selected in column 'Board of directors or equivalent governing body' – 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Board of...' NOT completed - 0/5 points

A maximum of 0/5 points is available for this route.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

ROUTE A)

'Yes' selected in column 'Board of directors or equivalent governing body' AND 'Yes, and it is publicly available' selected in column 'Board diversity and inclusion policy' - 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'No' selected in column 'Board of directors or equivalent governing body' - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Board of...' NOT completed - 0/7 points

A maximum of 0/7 points is available for this route.

Leadership criteria

ROUTE A)

Column 'Board of...' completed - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Board of...' NOT completed - 0/2.5 points

A maximum of 0/2.5 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
5	5	0 or 1	0 or 1	0 or 1	0 or 1	0	0

(4.1.1) - Is there board-level oversight of environmental issues within your organization?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG/FS

4.1.1 - Scoring criteria

Disclosure criteria

For 'Forests' row(s):

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3/3 points is available for this question.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

For 'Forests' row(s):

'Yes' selected in column 'Board-level oversight of this environmental issue' – 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

For 'Forests' row(s):

'No, but we plan to within the next two years' selected in column 'Board-level oversight of this environmental issue' – 0.5/1 points

A maximum of 0.5/1 points is available for this route.

Management criteria

For 'Forests' row(s):

'Yes' selected in column 'Board-level oversight of this environmental issue' – 1 point

A maximum of 1/1 point is available for this question.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	0.5 or 1	1	1	1	0	0

(4.1.2) - Identify the position(s) (do not include any names) of the individual(s) or committees on the board with accountability for environmental issues and provide details on the board's oversight of environmental issues.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

4.1.2 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue':

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 6/6 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issues' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue':

i) Any option selected excluding 'Other, please specify' in column 'Position of individuals or committees...' – 1 point

ii) Any option selected excluding 'Sporadic – agenda item as important matters arise' in column 'Frequency with which this environmental issue...' – 1 point

A maximum of 2/2 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issues' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue':

i) 'Yes' selected in column 'Positions' accountability for this environmental issue is outlined...' – 1 point

ii) 'Scheduled agenda item in every board meeting (standard agenda item)' selected in column 'Frequency with which this environmental issue is a scheduled agenda item' AND any of the following selected in column 'Frequency with which the board or equivalent meets' in question 4.1 – 1 point

- 'More frequently than quarterly'

- 'Quarterly'

- 'Half-yearly'

- 'Annually'

OR

'Scheduled agenda item in some board meetings - at least annually' selected in column 'Frequency with which this environmental issue is a scheduled agenda item' – 0.5/1 points

iii) Three or more options selected excluding 'Other, please specify' in column 'Governance mechanisms into which this environmental issue is integrated' – 1 point

A maximum of 3/3 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issues' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
6	6	2	2	3	3	0	0

(4.1.2) - Identify the position(s) (do not include any names) of the individual(s) or committees on the board with accountability for environmental issues and provide details on the board's oversight of environmental issues.

Theme	Sector that scoring criteria apply to
F	FS

4.1.2 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue':

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 6/6 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issues' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue':

i) Any option selected excluding 'Other, please specify' in column 'Position of individuals or committees...' – 1 point

ii) Any option selected excluding 'Sporadic – agenda item as important matters arise' in column 'Frequency with which this environmental issue...' – 1 point

A maximum of 2/2 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issues' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issues':

i) 'Yes' selected in column 'Positions' accountability for this environmental issue is outlined...' – 1 point

ii) 'Scheduled agenda item in every board meeting (standard agenda item)' selected in column 'Frequency with which this environmental issue is a scheduled agenda item' AND any of the following selected in column 'Frequency with which the board or equivalent meets' in question 4.1 – 1 point

- 'More frequently than quarterly'
- 'Quarterly'
- 'Half-yearly'
- 'Annually'

OR

'Scheduled agenda item in some board meetings - at least annually' selected in column 'Frequency with which this environmental issue is a scheduled agenda item' – 0.5/1 points

iii) Three or more options selected excluding 'Other, please specify' in column 'Governance mechanisms into which this environmental issue is integrated' – 1 point

iv) Any of the following selected in column 'Scope of board-level oversight' - 1 point

- 'Risks and opportunities to our own operations'
- 'Risks and opportunities to our banking activities'
- 'Risks and opportunities to our investment activities'
- 'Risks and opportunities to our insurance underwriting activities'

A maximum of 4/4 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issues' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Leadership criteria

Full Management points must be awarded to be eligible for Leadership points.

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issues':

Any of the following selected in column 'Scope of board-level oversight' – 1 point

- 'The impact of our own operations on the environment'
- 'The impact of our banking activities on the environment'
- 'The impact of our investing activities on the environment'
- 'The impact of our insurance underwriting activities on the environment'

A maximum of 1/1 point is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issues' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
6	6	2	2	4	4	1	1

Board competency

(4.2) - Does your organization's board have competency on environmental issues?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

4.2 - Scoring criteria

Disclosure criteria

For 'Forests' row(s):

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 5/5 points is available for this question.

Awareness criteria

For 'Forests' row(s):

Full Disclosure points must be awarded to be eligible for Awareness points.

Either 'Yes' OR 'No, but we plan to within the next two years' selected in column 'Board-level competency on this environmental issue' - 1 point

A maximum of 1/1 point is available for this question.

Management criteria

For 'Forests' row(s):

Full Awareness points must be awarded to be eligible for Management points.

ROUTE A)

'Yes' selected in column 'Board-level competency on this environmental issue' AND any option excluding 'Other, please specify' selected in column 'Mechanisms to maintain an environmentally competent board' – 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'No, but we plan to within the next two years' selected in column 'Board-level competency on this environmental issue' - 0.5/1 points

A maximum of 0.5/1 points is available for this route.

Leadership criteria

For 'Forests' row(s):

Full Management points must be awarded to be eligible for Leadership points.

i) 'Consulting regularly with an internal, permanent, subject-expert working group' selected in column 'Mechanisms to maintain an environmentally competent board' – 0.5 points

ii) 'Engaging regularly with external stakeholders and experts on environmental issues' selected in column 'Mechanisms to maintain an environmentally competent board' – 0.5 points

iii) 'Integrating knowledge of environmental issues into board nominating process' selected in column 'Mechanisms to maintain an environmentally competent board' – 0.5 points

iv) 'Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)' selected in column 'Mechanisms to maintain an environmentally competent board' – 0.5 points

v) 'Having at least one board member with expertise on this environmental issue' selected in column 'Mechanisms to maintain an environmentally competent board' – 0.5 points

A maximum of 2.5/2.5 points is available for this question.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
5	5	1	1	0.5 or 1	1	2.5	2.5

Management responsibility

(4.3) - Is there management-level responsibility for environmental issues within your organization?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG

4.3 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

ROUTE A)

For 'Forests' row(s):

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3/3 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Management-level responsibility for this environmental issue' NOT completed in the 'Forests' row - 0/10 points

A maximum of 0/10 points is available for this route.

Awareness criteria

For 'Forests' row(s):

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

'Yes' selected in column 'Management-level responsibility for this environmental issue' – 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'No, but we plan to within the next two years' selected in column 'Management-level responsibility for this environmental issue' – 0.5/1 points

A maximum of 0.5/1 points is available for this route.

OR

ROUTE C)

'No, and we do not plan to within the next two years' selected in column 'Management-level responsibility for this environmental issue' – 0/1 points

A maximum of 0/1 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Management-level responsibility for this environmental issue' NOT completed - 0/2 points

A maximum of 0/2 points is available for this route.

Management criteria

For 'Forests' row(s):

ROUTE A)

'Yes' selected in column 'Management-level responsibility for this environmental issue' – 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

Any option selected excluding 'Yes' in column 'Management-level responsibility for this environmental issue' – 0/1 points

A maximum of 0/1 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Management-level responsibility for this environmental issue' NOT completed - 0/4 points

A maximum of 0/4 points is available for this route.

Leadership criteria

For 'Forests' row(s):

ROUTE A)

Column 'Management-level responsibility for this environmental issue' completed – 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Management-level responsibility for this environmental issue' NOT completed - 0/1 points

A maximum of 0/1 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	0, 0.5 or 1	1	0 or 1	1	0	0

(4.3) - Is there management-level responsibility for environmental issues within your organization?

Theme	Sector that scoring criteria apply to
F	FS

4.3 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

For 'Forests' row(s):

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3/3 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Management-level responsibility for this environmental issue' NOT completed in the 'Forests' row - 0/10 points

A maximum of 0/10 points is available for this route.

Awareness criteria

For 'Forests' row(s):

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

'Yes' selected in column 'Management-level responsibility for this environmental issue' – 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'No, but we plan to within the next two years' selected in column 'Management-level responsibility for this environmental issue' – 0.5/1 points

A maximum of 0.5/1 points is available for this route.

OR

ROUTE C)

'No, and we do not plan to within the next two years' selected in column 'Management-level responsibility for this environmental issue' – 0/1 points

A maximum of 0/1 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Management-level responsibility for this environmental issue' NOT completed - 0/2 points

A maximum of 0/2 points is available for this route.

Management criteria

For 'Forests' row(s):

ROUTE A)

'Yes' selected in column 'Management-level responsibility for this environmental issue' – 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

Any option selected excluding 'Yes' in column 'Management-level responsibility for this environmental issue' – 0/1 points

A maximum of 0/1 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Management-level responsibility for this environmental issue' NOT completed - 0/3 points

A maximum of 0/3 points is available for this route.

Leadership criteria

For 'Forests' row(s):

ROUTE A)

Column 'Management-level responsibility for this environmental issue' completed – 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Management-level responsibility for this environmental issue' NOT completed - 0/1 points

A maximum of 0/1 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	0, 0.5 or 1	1	0 or 1	1	0	0

(4.3.1) - Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG

4.3.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue':

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 7/7 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issues' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

ROUTE A)

'Yes' selected in column 'Board of directors or equivalent governing body' in question 4.1.

For rows where 'Forests' is selected in column 'Environmental issue':

Full Disclosure points must be awarded to be eligible for Awareness points.

Any of the following options selected in column 'Frequency of reporting...' – 1 point

- 'More frequently than quarterly'
- 'Quarterly'
- 'Half-yearly'
- 'Annually'

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'No' selected in column 'Board of directors or equivalent governing body' in question 4.1.

For rows where 'Forests' is selected in column 'Environmental issues':

Full Disclosure points awarded – 1 point

A maximum of 1/1 point is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issues' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

One row scored.

Management criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue':

Full Awareness points must be awarded to be eligible for Management points.

i) Any of the following options selected in column 'Position of individual or committee with responsibility' – 1 point

- 'Chief Executive Officer (CEO)'
- 'Chief Financial Officer (CFO)'
- 'Chief Operating Officer (COO)'
- 'Chief Procurement Officer (CPO)'
- 'Chief Risks Officer (CRO)'
- 'Chief Sustainability Officer' (CSO)'
- 'Chief Government Relations Officer (CGRO)'
- 'Chief Technology Officer (CTO)'
- 'Chief Compliance Officer (CCO)'
- 'Other C-Suite Officer'
- 'President'
- 'General Counsel'

ii) Three or more options selected in column 'Environmental responsibilities of this position' – 1 point

iii) 'Yes' selected in column 'Board of directors or equivalent governing body' in question 4.1 AND 'Reports to the board directly' selected in column 'Reporting line'

OR

'No' selected in column 'Board of directors or equivalent governing body' in question 4.1 AND 'Reports to the Chief Executive Officer (CEO)' selected in column 'Reporting line'

OR

'No' selected in column 'Board of directors or equivalent governing body' in question 4.1 AND 'Chief Executive Officer (CEO)' selected in column 'Position of individual or committee with responsibility' – 1 point

A maximum of 3/3 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issues' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

One row scored.

Leadership criteria

ROUTE A)

'Yes' selected in column 'Board of directors or equivalent governing body' in question 4.1.

For rows where 'Forests' is selected in column 'Environmental issues':

Full Management points must be awarded to be eligible for Leadership points.

All of the following met (if applicable) - 1 point

If 'Managing public policy engagement related to environmental issues' selected in column 'Environmental responsibilities...': 'Overseeing and guiding public policy engagement' selected in column 'Governance mechanisms...' in any row in question 4.1.2

AND

If 'Assessing environmental dependencies, impacts, risks and opportunities' selected in column 'Environmental responsibilities...': 'Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities' selected in column 'Governance mechanisms...' in any row in question 4.1.2

AND

If 'Implementing the business strategy related to environmental issues' selected in column 'Environmental responsibilities...': 'Monitoring the implementation of the business strategy' selected in column 'Governance mechanisms...' in any row in question 4.1.2

AND

If 'Managing acquisitions, mergers, and divestitures related to environmental issues' selected in column 'Environmental responsibilities...': 'Overseeing and guiding acquisitions, mergers, and divestitures' selected in column 'Governance mechanisms...' in any row in question 4.1.2

AND

If 'Managing major capital and/or operational expenditures relating to environmental issues' selected in column 'Environmental responsibilities...': 'Overseeing and guiding major capital expenditures' selected in column 'Governance mechanisms...' in any row in question 4.1.2

AND

If 'Measuring progress towards environmental corporate targets' selected in column 'Environmental responsibilities...': 'Monitoring progress towards corporate targets' selected in column 'Governance mechanisms...' in any row in question 4.1.2

AND

If 'Setting corporate environmental targets' selected in column 'Environmental responsibilities...': 'Overseeing the setting of corporate targets' selected in column 'Governance mechanisms...' in any row in question 4.1.2

AND

If 'Providing employee incentives related to environmental performance' selected in column 'Environmental responsibilities...': 'Approving and/or overseeing employee incentives' selected in column 'Governance mechanisms...' in any row in question 4.1.2.

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'No' selected in column 'Board of directors or equivalent governing body' in question 4.1.

For rows where 'Forests' is selected in column 'Environmental issues':

Full Management points awarded - 1 point

A maximum of 1/1 point is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issues' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

One row scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
7	7	1	1	3	3	1	1

(4.3.1) - Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).

Theme	Sector that scoring criteria apply to
F	FS

4.3.1 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue':

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 7/7 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issues' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

ROUTE A)

'Yes' selected in column 'Board of directors or equivalent governing body' in question 4.1.

For rows where 'Forests' is selected in column 'Environmental issue':

Full Disclosure points must be awarded to be eligible for Awareness points.

Any of the following options selected in column 'Frequency of reporting...' – 1 point

- 'More frequently than quarterly'
- 'Quarterly'
- 'Half-yearly'
- 'Annually'

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'No' selected in column 'Board of directors or equivalent governing body' in question 4.1.

For rows where 'Forests' is selected in column 'Environmental issues':

Full Disclosure points awarded – 1 point

A maximum of 1/1 point is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issues' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

One row scored.

Management criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue':

The following conditions must be met to be eligible for Management points:

Full Awareness points awarded AND

Any option selected excluding 'Dependencies, impacts, risks and opportunities related to our own operations and/or upstream value chain' in column 'Coverage of responsibilities' AND

Any of the following options selected in column 'Environmental responsibilities of this position':

- 'Assessing future trends in environmental dependencies, impacts, risks, and

opportunities'

- 'Assessing environmental dependencies, impacts, risks, and opportunities'
- 'Managing environmental dependencies, impacts, risks, and opportunities'

i) Any of the following options selected in column 'Position of individual or committee with responsibility' – 1 point

- 'Chief Executive Officer (CEO)'
- 'Chief Financial Officer (CFO)'
- 'Chief Operating Officer (COO)'
- 'Chief Procurement Officer (CPO)'
- 'Chief Risks Officer (CRO)'
- 'Chief Sustainability Officer (CSO)'
- 'Chief Investment Officer (CIO)'
- 'Chief Credit Officer (CCO)'
- 'Chief Underwriting Officer (CUO)'
- 'Chief Government Relations Officer (CGRO)'
- 'Chief Technology Officer (CTO)'
- 'Chief Compliance Officer (CCO)'
- 'Other C-Suite Officer'
- 'President'
- 'General Counsel'

ii) Three or more options excluding 'Other, please specify' selected in column 'Environmental responsibilities of this position' – 1 point

A maximum of 2/2 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issues' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

One row scored.

Leadership criteria

ROUTE A)

'Yes' selected in column 'Board of directors or equivalent governing body' in question 4.1.

For rows where 'Forests' is selected in column 'Environmental issues':

Full Management points must be awarded to be eligible for Leadership points.

All of the following met (if applicable) - 1 point

If 'Managing public policy engagement related to environmental issues' selected in column 'Environmental responsibilities...': 'Overseeing and guiding public policy engagement' selected in column 'Governance mechanisms...' in any row in question 4.1.2

AND

If 'Assessing environmental dependencies, impacts, risks and opportunities' selected in column 'Environmental responsibilities...': 'Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities' selected in column 'Governance mechanisms...' in any row in question 4.1.2

AND

If 'Implementing the business strategy related to environmental issues' selected in column 'Environmental responsibilities...': 'Monitoring the implementation of the business strategy' selected in column 'Governance mechanisms...' in any row in question 4.1.2

AND

If 'Managing acquisitions, mergers, and divestitures related to environmental issues' selected in column 'Environmental responsibilities...': 'Overseeing and guiding acquisitions, mergers, and divestitures' selected in column 'Governance mechanisms...' in any row in question 4.1.2

AND

If 'Managing major capital and/or operational expenditures relating to environmental issues' selected in column 'Environmental responsibilities...': 'Overseeing and guiding major capital expenditures' selected in column 'Governance mechanisms...' in any row in question 4.1.2

AND

If 'Measuring progress towards environmental corporate targets' selected in column 'Environmental responsibilities...': 'Monitoring progress towards corporate targets' selected in column 'Governance mechanisms...' in any row in question 4.1.2

AND

If 'Setting corporate environmental targets' selected in column 'Environmental responsibilities...': 'Overseeing the setting of corporate targets' selected in column 'Governance mechanisms...' in any row in question 4.1.2

AND

If 'Providing employee incentives related to environmental performance' selected in column 'Environmental responsibilities...': 'Approving and/or overseeing employee incentives' selected in column 'Governance mechanisms...' in any row in question 4.1.2.

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'No' selected in column 'Board of directors or equivalent governing body' in question 4.1.

For rows where 'Forests' is selected in column 'Environmental issues':

Full Management points awarded - 1 point

A maximum of 1/1 point is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issues' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

One row scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
7	7	1	1	2	2	1	1

Management competency

(4.4) - Does your organization have management-level competency on environmental issues?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

4.4 - Scoring criteria

Disclosure criteria

For 'Forests' row(s):

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3/3 points is available for this question.

Awareness criteria

For 'Forests' row(s):

Full Disclosure points must be awarded to be eligible for Awareness points.

Either 'Yes' OR 'No, but we plan to within the next two years' selected in column 'Management-level competency on this environmental issue' - 1 point

Management criteria

For 'Forests' row(s):

Full Awareness points must be awarded to be eligible for Management points.

ROUTE A)

i) 'Yes' selected in column 'Management-level competency on this environmental issue' – 1 point

ii) Any option selected excluding 'Other, please specify' in column 'Environmental expertise of the individual at management level' – 1 point

A maximum of 2/2 points is available for this route.

OR

ROUTE B)

'No, but we plan to within the next two years' selected in column 'Management-level competency on this environmental issue' – 0.5 points

A maximum of 0.5/2 points is available for this route.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	1	1	0.5 or 2	2	0	0

Incentives

(4.5) - Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

4.5 - Scoring criteria

Disclosure criteria

For 'Forests' row(s):

ROUTE A)

Any option selected in column 'Provision of monetary incentives...':

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 2/2 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Provision of monetary incentives...' NOT completed - 0/9 points

A maximum of 0/9 points is available for this route.

Awareness criteria

For 'Forests' row(s):

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

'Yes' selected in column 'Provision of monetary incentives...' - 1/1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'No, but we plan to introduce them in the next two years' selected in column 'Provision of monetary incentives...' - 0.5/1 points

A maximum of 0.5/1 points is available for this route.

OR

ROUTE C)

'No, and we do not plan to introduce them in the next two years' selected in column 'Provision of monetary incentives...' - 0/1 points

A maximum of 0/1 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Provision of monetary incentives...' NOT completed - 0/2 points

A maximum of 0/2 points is available for this route.

Management criteria

For 'Forests' row(s):

ROUTE A)

Full Awareness points must be awarded to be eligible for Management points.

'Yes' selected in column 'Provision of monetary incentives...' - 3/3 points

A maximum of 3/3 points is available for this route.

OR

ROUTE B)

Any option selected excluding 'Yes' in column 'Provision of monetary incentives...' - 0/3 points

A maximum of 0/3 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Provision of monetary incentives...' NOT completed - 0/6 points

A maximum of 0/6 points is available for this route.

Leadership criteria

For 'Forests' row(s):

ROUTE A)

Full Management points must be awarded to be eligible for Leadership points.

'Yes' selected in column 'Provision of monetary incentives...' AND Figure greater than or equal to 10 provided in column '% of total C-suite and board-level monetary incentives linked to the management of this environmental issue' - 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

Any option selected excluding 'Yes' in column 'Provision of monetary incentives...' - 0/1 points

A maximum of 0/1 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Provision of monetary incentives...' NOT completed - 0/3 points

A maximum of 0/3 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
2	2	0, 0.5 or 1	1	0 or 3	3	0 or 1	1

(4.5.1) - Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG

4.5.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issues':

Points will be awarded per completed cell in proportion to the number of rows disclosed.

Partially completed rows will not receive full points.

A maximum of 7/7 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issues' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issues':

Any option selected excluding 'Other, please specify' in column 'Incentives' - 1 point

A maximum of 1/1 point is available for this route.

One row scored.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issues' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issues':

The following conditions must be met to be eligible for Management points:

Full Awareness points awarded AND 'Yes' selected in column 'Board of directors...' in

question 4.1.

i) Any of the following options selected in column 'Position entitled to monetary incentive'

- 1 point

- 'Board Chair'

- 'Board/Executive board'

- 'Director on board'

- 'Corporate executive team'

- 'Chief Executive Officer (CEO)'

- 'Chief Financial Officer (CFO)'

- 'Chief Operating Officer (COO)'

- 'Chief Procurement Officer (CPO)'

- 'Chief Risks Officer (CRO)'

- 'Chief Sustainability Officer (CSO)'

- 'Chief Government Relations Officer (CGRO)'

- 'Chief Technology Officer (CTO)'

- 'Chief Compliance Officer (CCO)'

- 'Other C-Suite Officer, please specify'

- 'President'

- 'General Counsel'

ii) Any option selected excluding any 'Other, please specify' option in column 'Performance metrics' - 1 point

iii) 'Approving and/or overseeing employee incentives' selected in column 'Governance mechanisms...' in question 4.1.2 - 1 point

A maximum of 3/3 points is available for this route.

One row scored.

OR

ROUTE B)

For rows where 'Forests' is selected in column 'Environmental issues':

The following conditions must be met to be eligible for Management points:

Full Awareness points awarded AND 'No' selected in column 'Board of directors...' in question 4.1.

i) Any of the following options selected in column 'Position entitled to monetary incentive'

- 1 point

- 'Corporate executive team'
- 'Chief Executive Officer (CEO)'
- 'Chief Financial Officer (CFO)'
- 'Chief Operating Officer (COO)'
- 'Chief Procurement Officer (CPO)'
- 'Chief Risks Officer (CRO)'
- 'Chief Sustainability Officer (CSO)'
- 'Chief Government Relations Officer (CGRO)'
- 'Chief Technology Officer (CTO)'
- 'Chief Compliance Officer (CCO)'
- 'Other C-Suite Officer, please specify'
- 'President'
- 'General Counsel'

ii) Any option selected excluding any 'Other, please specify' option in column 'Performance metrics' - 1 point

iii) Option 'Providing employee incentives related to environmental performance' selected in column 'Environmental responsibilities of this position' in question 4.3.1 - 1 point

A maximum of 3/3 points is available for this route.

One row scored.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issues' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Leadership criteria

Full Management points must be awarded to be eligible for Leadership points.

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issues':

i) Either 'Long-Term Incentive Plan, or equivalent, only (e.g. contractual multi-year bonus)' OR 'Both Short-Term and Long-Term Incentive Plan, or equivalent' selected in column 'Incentive plan the incentives are linked to' - 1 point

OR

'Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)' selected in column 'Incentive plan the incentives are linked to' - 0.5/1 points

ii) 'Eliminating deforestation and conversion of other natural ecosystems in direct operations and/or other parts of the value chain' selected in column 'Performance metrics' - 1 point

A maximum of 2/2 points is available for this route.

One row scored.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issues' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
7	7	1	1	3	3	2	2

(4.5.1) - Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).

Theme	Sector that scoring criteria apply to
F	FS

4.5.1 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issues':

Points will be awarded per completed cell in proportion to the number of rows disclosed.

Partially completed rows will not receive full points.

A maximum of 7/7 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issues' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issues':

Any option selected excluding 'Other, please specify' in column 'Incentives' - 1 point

A maximum of 1/1 point is available for this route.

One row scored.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issues' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issues':

The following conditions must be met to be eligible for Management points:

Full Awareness points awarded AND 'Yes' selected in column 'Board of directors...' in question 4.1.

i) Any of the following options selected in column 'Position entitled to monetary incentive'

- 1 point
- 'Board Chair'
- 'Board/Executive board'
- 'Director on board'
- 'Corporate executive team'
- 'Chief Executive Officer (CEO)'
- 'Chief Financial Officer (CFO)'
- 'Chief Operating Officer (COO)'
- 'Chief Procurement Officer (CPO)'
- 'Chief Risks Officer (CRO)'
- 'Chief Sustainability Officer (CSO)'
- 'Chief Government Relations Officer (CGRO)'
- 'Chief Technology Officer (CTO)'
- 'Chief Compliance Officer (CCO)'
- 'Chief Investment Officer (CIO)'
- 'Chief Credit Officer (CCO)'
- 'Chief Underwriting Officer (CUO)'
- 'Other C-Suite Officer, please specify'
- 'President'
- 'General Counsel'

ii) Any option selected excluding any 'Other, please specify' option in column 'Performance metrics' - 1 point

iii) 'Approving and/or overseeing employee incentives' selected in column 'Governance mechanisms...' in question 4.1.2 - 1 point

A maximum of 3/3 points is available for this route.

One row scored.

OR

ROUTE B)

For rows where 'Forests' is selected in column 'Environmental issues':

The following conditions must be met to be eligible for Management points:

Full Awareness points awarded AND 'No' selected in column 'Board of directors...' in question 4.1.

i) Any of the following options selected in column 'Position entitled to monetary incentive' - 1 point

- 'Corporate executive team'
- 'Chief Executive Officer (CEO)'
- 'Chief Financial Officer (CFO)'
- 'Chief Operating Officer (COO)'
- 'Chief Procurement Officer (CPO)'
- 'Chief Risks Officer (CRO)'
- 'Chief Sustainability Officer (CSO)'
- 'Chief Government Relations Officer (CGRO)'
- 'Chief Technology Officer (CTO)'
- 'Chief Compliance Officer (CCO)'
- 'Chief Investment Officer (CIO)'
- 'Chief Credit Officer (CCO)'
- 'Chief Underwriting Officer (CUO)'
- 'Other C-Suite Officer, please specify'
- 'President'
- 'General Counsel'

ii) Any option selected excluding any 'Other, please specify' option in column 'Performance metrics' - 1 point

iii) 'Providing employee incentives related to environmental performance' selected in column 'Environmental responsibilities of this position' in question 4.3.1 - 1 point

A maximum of 3/3 points is available for this route.

One row scored.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issues' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Leadership criteria

Full Management points must be awarded to be eligible for Leadership points.

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issues':

i) Either 'Long-Term Incentive Plan, or equivalent, only (e.g. contractual multi-year bonus)' OR 'Both Short-Term and Long-Term Incentive Plan, or equivalent' selected in column 'Incentive plan the incentives are linked to' - 1 point

OR

'Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)' selected in column 'Incentive plan the incentives are linked to' - 0.5/1 points

ii) 'Eliminating deforestation and conversion of other natural ecosystems in direct operations and/or other parts of the value chain' selected in column 'Performance metrics' - 1 point

A maximum of 2/2 points is available for this route.

One row scored.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issues' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
7	7	1	1	3	3	2	2

Environmental policies

(4.6) - Does your organization have an environmental policy that addresses your environmental dependencies, impacts, risks, and opportunities?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

4.6 - Scoring criteria

Disclosure criteria

ROUTE A)

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 1/1 point is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Does your organization have any environmental policies?' NOT completed - 0/5 points

A maximum of 0/5 points is available for this route.

Awareness criteria

ROUTE A)

'Yes' selected in column 'Does your organization have any environmental policies?' – 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'No, but we plan to within the next two years' selected in column 'Does your organization have any environmental policies?' – 0.5/1 points

A maximum of 0.5/1 points is available for this route.

OR

ROUTE C)

'No, and we do not plan to within the next two years' selected in column 'Does your organization have any environmental policies?' - 0/1 points

A maximum of 0/1 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Does your organization have any environmental policies?' NOT completed - 0/3 points

A maximum of 0/3 points is available for this route.

Management criteria

ROUTE A)

'Yes' selected in column 'Does your organization have any environmental policies?' – 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

Either 'No, but we plan to within the next two years' OR 'No, and we do not plan to within the next two years' selected in column 'Does your organization have any environmental policies?' - 0/1 points

A maximum of 0/1 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Does your organization have any environmental policies?' NOT completed - 0/5.5 points

A maximum of 0/5.5 points is available for this route.

Leadership criteria

ROUTE A)

Column 'Does your organization have any environmental policies?' completed - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Does your organization have any environmental policies?' NOT completed - 0/2 points

A maximum of 0/2 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
1	1	0, 0.5 or 1	1	0 or 1	1	0	0

(4.6.1) - Provide details of your environmental policies.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

4.6.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issues covered' AND 'Publicly available' selected in column 'Public availability' OR column 'Public availability' is not completed:

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 4/4 points is available for this route.

OR

ROUTE B)

For rows where 'Forests' is selected in column 'Environmental issues covered' AND 'Not publicly available' selected in column 'Public availability':

Points will be awarded per completed cell in proportion to the number of cells displayed (excluding column 'Attach the policy').

A maximum of 3.5/3.5 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issues covered' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

One row scored.

Awareness criteria

The following conditions must be met to be eligible for Awareness points:

Full Disclosure points awarded AND

'Forests' selected in column 'Environmental issues covered' in at least one row.

For rows where 'Forests' is selected in column 'Environmental issues covered':

- i) 'Organization-wide' selected in column 'Level of coverage' - 0.5 points
- ii) Either 'Direct operations' OR 'Upstream value chain' selected in column 'Value chain stages covered' - 0.5 points
- iii) Any of the following options selected in column 'Environmental policy content' - 0.5 points
 - 'Commitment to no-deforestation by target date, please specify'
 - 'Commitment to no-conversion of natural ecosystems by target date, please specify'
 - 'Commitment to no deforestation, to no planting on peatlands, and to no exploitation (NDPE) by target date, please specify'
- iv) 'Publicly available' selected in column 'Public availability' - 0.5 points

A maximum of 2/2 points is available for this question.

One row scored.

Management criteria

The following conditions must be met to be eligible for Management points:

Full Awareness points awarded AND

'Forests' selected in column 'Environmental issues covered' in at least one row.

For rows where 'Forests' is selected in column 'Environmental issues covered':

i) 'Commitment to no-conversion of natural ecosystems by target date, please specify' selected in column 'Environmental policy content' - 2 points

OR

Either 'Commitment to no deforestation, to no planting on peatlands and to no exploitation (NDPE) by target date, please specify' OR 'Commitment to no-deforestation by target date, please specify' selected in column 'Environmental policy content' - 1 point

ii) 'Commitment to comply with regulations and mandatory standards' selected in column 'Environmental policy content' - 0.5 points

iii) 'Adoption of the UN International Labour Organization principles' selected in column 'Environmental policy content' - 0.5 points

iv) 'Commitment to respect and protect the customary rights to land, resources, and territory of Indigenous Peoples and Local Communities' selected in column 'Environmental policy content' - 0.5 points

v) 'Commitment to respect internationally recognized human rights' selected in column 'Environmental policy content' - 0.5 points

vi) 'Commitment to secure Free, Prior and Informed Consent (FPIC) of indigenous people and local communities' selected in column 'Environmental policy content' - 0.5 points

A maximum of 4.5/4.5 points is available for this question.

One row scored.

Leadership criteria

The following conditions must be met to be eligible for Leadership points:
 At least 3.5 Management points awarded AND
 'Forests' selected in column 'Environmental issues covered' in at least one row.

For rows where 'Forests' is selected in column 'Environmental issues covered':

Three or more of the following options are selected in column 'Environmental policy content' - 2 points

- 'Commitment to conduct or support restoration and/or compensation to remedy for past deforestation or conversion'
- 'Commitment to facilitate the inclusion of smallholders into the value chain'
- 'Commitment to best management practices for soils and peat'
- 'Commitment to the use of the High Conservation Value (HCV) approach'
- 'Commitment to stakeholder engagement and capacity building on environmental issues'
- 'Reference to timebound environmental milestones and targets'

A maximum of 2/2 points is available for this question.

One row scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3.5 or 4	3.5 or 4	2	2	4.5	4.5	2	2

(4.6.1) - Provide details of your environmental policies.

Theme	Sector that scoring criteria apply to
F	FS

4.6.1 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issues covered' AND 'Publicly available' selected in column 'Public availability' OR column 'Public availability' is not completed:

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 4/4 points is available for this route.

OR

ROUTE B)

For rows where 'Forests' is selected in column 'Environmental issues covered' AND 'Not publicly available' selected in column 'Public availability':

Points will be awarded per completed cell in proportion to the number of cells displayed (excluding column 'Attach the policy').

A maximum of 3.5/3.5 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issues covered' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

One row scored.

Awareness criteria

The following conditions must be met to be eligible for Awareness points:

Full Disclosure points awarded AND

'Forests' selected in column 'Environmental issues covered' in at least one row.

For rows where 'Forests' is selected in column 'Environmental issues covered':

i) 'Organization-wide' selected in column 'Level of coverage' - 0.5 points

ii) 'Portfolio' selected in column 'Value chain stages covered' - 0.5 points

iii) Any option selected excluding any 'Other, please specify' option in column 'Environmental policy content' - 0.5 points

iv) 'Publicly available' selected in column 'Public availability' - 0.5 points

A maximum of 2/2 points is available for this question.

One row scored.

Management criteria

The following conditions must be met to be eligible for Management points:

Full Awareness points awarded AND

'Forests' selected in column 'Environmental issues covered' in at least one row.

For rows where 'Forests' is selected in column 'Environmental issues covered':

i) Any of the following options selected in column 'Environmental policy content' - 2 points

- 'Commitment to no-deforestation by target date, please specify'

- 'Commitment to no-conversion of natural ecosystems by target date, please specify'

- 'Commitment to no deforestation, to no planting on peatlands and to no exploitation (NDPE) by target date, please specify'

ii) At least two of the following options selected in column 'Environmental policy content' - 2 points

- 'Commitment to comply with regulations and mandatory standards'

- 'Adoption of the UN International Labour Organization principles'

- 'Commitment to respect and protect the customary rights to land, resources, and territory of Indigenous Peoples and Local Communities'

- 'Commitment to respect internationally recognized human rights'

- 'Commitment to secure Free, Prior and Informed Consent (FPIC) of indigenous people and local communities'

A maximum of 4/4 points is available for this question.

One row scored.

Leadership criteria

The following conditions must be met to be eligible for Leadership points:

Full Management points awarded AND

'Forests' selected in column 'Environmental issues covered' in at least one row.

For rows where 'Forests' is selected in column 'Environmental issues covered':

Three or more of the following options are selected in column 'Environmental policy content' - 2 points

- 'Commitment to conduct or support restoration and/or compensation to remedy for past deforestation or conversion'
- 'Commitment to facilitate the inclusion of smallholders into the value chain'
- 'Commitment to best management practices for soils and peat'
- 'Commitment to the use of the High Conservation Value (HCV) approach'
- 'Commitment to stakeholder engagement and capacity building on environmental issues'
- 'Reference to timebound environmental milestones and targets'

A maximum of 2/2 points is available for this question.

One row scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3.5 or 4	3.5 or 4	2	2	4	4	2	2

(4.7) - Does the policy framework for the portfolio activities of your organization include environmental requirements that clients/investees need to meet, and/or exclusion policies?

Theme	Sector that scoring criteria apply to
F	FS

4.7 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3/3 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Policy framework for portfolio activities include environmental requirements for clients/investees, and/or exclusion policies' NOT completed - 0/7 points

A maximum of 0/7 points is available for this route.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

Points will be awarded per row in proportion to the number of rows disclosed as follows:

ROUTE A)

Any of the following options selected in column 'Policy framework for portfolio activities include environmental requirements for clients/investees, and/or exclusion policies' - 2 points

- 'Yes, our policies include environmental requirements that clients/investees need to meet'

- 'Yes, we have exclusion policies for industries, activities and/or locations exposed or contributing to environmental risks'

- 'Yes, our framework includes both policies with environmental client/investee requirements and environmental exclusion policies'

A maximum of 2/2 points is available for this route.

OR

ROUTE B)

'No, but we plan to include environmental requirements and/or exclusion policies in our policy framework in the next two years' selected in column 'Policy framework for portfolio activities include environmental requirements for clients/investees, and/or exclusion policies' - 1/2 points

A maximum of 1/2 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Policy framework for portfolio activities include environmental requirements for clients/investees, and/or exclusion policies' NOT completed - 0/4 points

A maximum of 0/4 points is available for this route.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

Points will be awarded per row in proportion to the number of rows disclosed as follows:

ROUTE A)

'Yes, our framework includes both policies with environmental client/investee requirements and environmental exclusion policies' selected in column 'Policy framework for portfolio activities include environmental requirements for clients/investees, and/or exclusion policies' - 2 points

A maximum of 2/2 points is available for this route.

OR

ROUTE B)

'Yes, our policies include environmental requirements that clients/investees need to meet' OR 'Yes, we have exclusion policies for industries, activities and/or locations exposed or contributing to environmental risks' selected in column 'Policy framework for portfolio activities include environmental requirements for clients/investees, and/or exclusion policies' - 1.5/2 points

A maximum of 1.5/2 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Policy framework for portfolio activities include environmental requirements for clients/investees, and/or exclusion policies' NOT completed - 0/6 points

A maximum of 0/6 points is available for this route.

Leadership criteria

ROUTE A)

Column 'Policy framework for portfolio activities include environmental requirements for clients/investees, and/or exclusion policies' completed - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Policy framework for portfolio activities include environmental requirements for clients/investees, and/or exclusion policies' NOT completed - 0/2 points

A maximum of 0/2 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	1 or 2	2	1.5 or 2	2	0	0

(4.7.1) - Provide details of the policies which include environmental requirements that clients/investees need to meet.

Theme	Sector that scoring criteria apply to
F	FS

4.7.1 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issues covered' AND 'Publicly available' selected in column 'Public availability' OR column 'Public availability' is not completed:

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 4/4 points is available for this route.

OR

ROUTE B)

For rows where 'Forests' is selected in column 'Environmental issues covered'
AND 'Not publicly available' selected in column 'Public availability':

Points will be awarded per completed cell in proportion to the number of cells displayed
(excluding column 'Attach the policy').

A maximum of 3.5/3.5 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issues covered' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

One row scored.

Awareness criteria

The following conditions must be met to be eligible for Awareness points:

Full Disclosure points awarded AND

'Forests' selected in column 'Environmental issues covered' in at least one row.

For rows where 'Forests' is selected in column 'Environmental issues covered':

- i) 'Publicly available' selected in column 'Public availability' – 0.5 points
- ii) Figure greater than 0 provided in column '% of portfolio covered by the policy...' – 0.5 points
- iii) Any option selected excluding any 'Other, please specify' option in column 'Requirements for clients/investees' – 0.5 points
- iv) 'Yes' selected in column 'Measurement of proportion of clients/investees compliant with the policy' – 0.5 points

OR

'No, but we plan to measure this within the next two years' selected in column 'Measurement of proportion of clients/investees compliant with the policy' – 0.25/0.5 points

A maximum of 2/2 points is available for this question.

One row scored.

Management criteria

The following conditions must be met to be eligible for Management points:

Full Awareness points awarded AND

'Forests' selected in column 'Environmental issues covered' in at least one row.

For rows where 'Forests' is selected in column 'Environmental issues covered':

i) Any of the following options selected in column 'Requirements for clients/investees' – 1 point

- 'Commitment to no-deforestation by target date, please specify'

- 'Commitment to no-conversion of natural ecosystems by target date, please specify'

- 'Commitment to no deforestation, to no planting on peatlands, and to no exploitation (NDPE) by target date, please specify'

ii) Two or more of the following options are selected in column 'Requirements for clients/investees' – 1 point

- 'Commitment to comply with regulations and mandatory standards'

- 'Adoption of the UN International Labour Organization principles'

- 'Commitment to respect and protect the customary rights to land, resources, and territory of Indigenous Peoples and Local Communities'

- 'Commitment to respect internationally recognized human rights'

- 'Commitment to secure Free, Prior, and Informed Consent (FPIC) of indigenous people and local communities'

iii) Figure greater than 0 provided in either column '% of clients/investees compliant with the policy' OR column '% of portfolio value that is compliant with the policy' – 1 point

iv) Any option selected excluding both 'No timeframe' AND 'We have not set a target for 100% compliance' in column 'Target year for 100% compliance' – 1 point

A maximum of 4/4 points is available for this question.

One row scored.

Leadership criteria

The following conditions must be met to be eligible for Leadership points:

Full Management points awarded AND
 'Forests' selected in column 'Environmental issues covered' in at least one row.

For rows where 'Forests' is selected in column 'Environmental issues covered':

- i) 'Direct operations and upstream/downstream value chain' selected in column 'Value chain stages of client/investee covered by policy' – 1 point
- ii) Three or more of the following options are selected in column 'Requirements for clients/investees' – 1 point
 - 'Commitment to comply with regulations and mandatory standards'
 - 'Adoption of the UN International Labour Organization principles'
 - 'Commitment to respect and protect the customary rights to land, resources, and territory of Indigenous Peoples and Local Communities'
 - 'Commitment to respect internationally recognized human rights'
 - 'Commitment to secure Free, Prior, and Informed Consent (FPIC) of indigenous people and local communities'

A maximum of 2/2 points is available for this question.

One row scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3.5 or 4	3.5 or 4	2	2	4	4	2	2

(4.7.2) - Provide details of your exclusion policies related to industries, activities and/or locations exposed or contributing to environmental risks.

Theme	Sector that scoring criteria apply to
F	FS

4.7.2 - (FS) Scoring criteria

Disclosure criteria

Not scored.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0	0	0	0	0	0	0	0

(4.8) - Does your organization include covenants in financing agreements to reflect and enforce your environmental policies?

Theme	Sector that scoring criteria apply to
F	FS

4.8 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3/3 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Covenants included in financing agreements to reflect and enforce policies' NOT completed - 0/6 points

A maximum of 0/6 points is available for this route.

Awareness criteria

ROUTE A)

Full Disclosure points must be awarded to be eligible for Awareness points.

Any option selected excluding 'No, and we do not plan to in the next two years' in column 'Covenants included in financing agreements to reflect and enforce policies' - 1 point

A maximum of 1/1 point is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Covenants included in financing agreements to reflect and enforce policies' NOT completed - 0/2 points

A maximum of 0/2 points is available for this route.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

ROUTE A)

'Yes' selected in column 'Covenants included in financing agreements to reflect and enforce policies' – 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'No, but we plan to within the next two years' selected in column 'Covenants included in financing agreements to reflect and enforce policies' – 0/1 points

A maximum of 0/1 points is available for this route.

OR

ROUTE C)

'No, and we do not plan to in the next two years' selected in column 'Covenants included in financing agreements to reflect and enforce policies' - 0/2 points

A maximum of 0/2 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Covenants included in financing agreements to reflect and enforce policies' NOT completed - 0/2 points

A maximum of 0/2 points is available for this route.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	1	1	0 or 1	1 or 2	0	0

(4.8.1) - Provide details of the covenants included in your organization's financing agreements to reflect and enforce your environmental policies.

Theme	Sector that scoring criteria apply to
F	FS

4.8.1 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue':
Points will be awarded per completed cell in proportion to the number of rows disclosed.
Partially completed rows will not receive full points.

A maximum of 3/3 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

The following conditions must be met to be eligible for Awareness points:
'Forests' selected in column 'Environmental issues' in at least one row.

For rows where 'Forests' is selected in column 'Environmental issues':

Table completed - 1 point

A maximum of 1/1 point is available for this question.

Management criteria

The following conditions must be met to be eligible for Management points:
Full Awareness points awarded AND
'Forests' selected in column 'Environmental issue' in at least one row.

For rows where 'Forests' is selected in column 'Environmental issue':

Figure greater than 0 provided in either column '% of clients covered by covenants' OR '% of portfolio covered in relation to total portfolio value' – 1 point

A maximum of 1/1 point is available for this question.

One row scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	1	1	1	1	0	0

Pension schemes

(4.9) - Does your organization offer its employees a pension scheme that incorporates environmental criteria in its holdings?

Theme	Sector that scoring criteria apply to
F	FS

4.9 - (FS) Scoring criteria

Disclosure criteria

For 'Forests' row(s):

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 2/2 points is available for this question.

Awareness criteria

For 'Forests' row(s):

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

Any of the following selected in column 'Pension scheme incorporates environmental criteria in its holdings'- 0.5 points

- 'Yes, as the default investment strategy for all plans'
- 'Yes, as an investment option'
- 'No, but we plan to incorporate in the next two years'

A maximum of 0.5/0.5 points is available for this route.

OR

ROUTE B)

'No, due to a compulsory national/subnational scheme' selected in column 'Pension scheme incorporates environmental criteria in its holdings' - 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

For 'Forests' row(s):

Full Awareness points must be awarded to be eligible for Management points.

ROUTE A)

'Yes, as the default investment strategy for all plans' selected in column 'Pension scheme that incorporates environmental criteria in its holdings' - 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'Yes, as an investment option' selected in column 'Pension scheme that incorporates environmental criteria in its holdings' - 0.5/1 points

A maximum of 0.5/1 points is available for this route.

OR

ROUTE C)

'No, due to a compulsory national/subnational scheme' selected in column 'Pension scheme that incorporates environmental criteria in its holdings' - 0/0 points

A maximum of 0/0 points is available for this route.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
2	2	0 or 0.5	0 or 0.5	0, 0.5 or 1	0 or 1	0	0

External collaborative frameworks and initiatives

(4.10) - Are you a signatory or member of any environmental collaborative frameworks or initiatives?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

4.10 - Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 1/1 point is available for this question.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

'Yes' selected in column 'Are you a signatory or member...' - 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'No, but we plan to...' selected in column 'Are you a signatory or member...' - 0.5/1 points

A maximum of 0.5/1 points is available for this route.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

Any option excluding 'Other, please specify' selected in column 'Collaborative framework or initiative' - 1 point

A maximum of 1/1 point is available for this question.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
1	1	0.5 or 1	1	1	1	0	0

Public policy engagement

(4.11) - In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

4.11 - Scoring criteria

Disclosure criteria

ROUTE A)

Points will be awarded per completed cell in proportion to the number of cells displayed (excluding column 'Attach commitment or position statement').

A maximum of 6/6 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'External engagement activities...' NOT completed - 0/16 points

A maximum of 0/16 points is available for this route.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

i) Any option selected excluding 'Not assessed' in column 'External engagement activities...' – 1 point

ii) Any option selected excluding 'No, and we do not plan to...' in column 'Indicate whether your organization has a public commitment or position statement...' – 2 points

A maximum of 3/3 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'External engagement activities...' NOT completed - 0/6 points

A maximum of 0/6 points is available for this route.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

ROUTE A)

'Yes, we have a public commitment...' selected in column 'Indicate whether your organization has a public commitment or position statement...'

AND

'Kunming-Montreal Global Biodiversity Framework' selected in column 'Global environmental treaties or policy goals in line with public commitment or position statement' – 2 points

A maximum of 2/2 points is available for this route.

OR

ROUTE B)

Any option selected excluding 'Yes, we have a public commitment...' in column 'Indicate whether your organization has a public commitment or position statement...' – 0/2 points

A maximum of 0/2 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'External engagement activities...' NOT completed - 0/4 points

A maximum of 0/4 points is available for this route.

Leadership criteria

ROUTE A)

Column 'External engagement activities...' completed - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'External engagement activities...' NOT completed - 0/2 points

A maximum of 0/2 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
6	6	3	3	0 or 2	2	0	0

(4.11.1) - On what policies, laws, or regulations that may (positively or negatively) impact the environment has your organization been engaging directly with policy makers in the reporting year?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

4.11.1 - Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issues the policy, law, or regulation relates to':

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 8/8 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issues the policy, law, or regulation relates to' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

Forests' must be selected in column 'Environmental issues...' in at least one row to be eligible for Awareness points.

For rows where 'Forests' is selected in column 'Environmental issues...':

Points will be awarded per completed row in proportion to the number of rows disclosed as follows:

Any option selected excluding 'No, we have not evaluated' in column 'Indicate if you have evaluated whether your organization's engagement...' - 2 points

A maximum of 2/2 points is available for this question.

Management criteria

Forests' must be selected in column 'Environmental issues...' in at least one row to be eligible for Management points.

For rows where 'Forests' is selected in column 'Environmental issues...':

Points will be awarded per completed row in proportion to the number of rows disclosed as follows:

Any option selected excluding 'Undecided' in column 'Your organization's position on the policy, law, or regulation' AND

'Yes, we have evaluated, and it is aligned' selected in column 'Indicate if you have evaluated whether your organization's engagement...' AND

'Kunming-Montreal Global Biodiversity Framework' selected in column 'Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation' AND

If 'Climate change' selected in column 'Environmental issues...':
 'Paris Agreement' selected in column 'Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation' AND
 If 'Water' selected in column 'Environmental issues...':
 'Sustainable Development Goal 6 on Clean Water and Sanitation' selected in column 'Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation' - 2 points

A maximum of 2/2 points is available for this question.

Leadership criteria

Full Management points awarded - 2 points

A maximum of 2/2 points is available for this question.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
8	8	2	2	2	2	2	2

(4.11.2) - Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

4.11.2 - Scoring criteria

Disclosure criteria

ROUTE A)
 For rows where 'Forests' is selected in column 'Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position':

Points will be awarded per completed cell in proportion to the number of rows disclosed.

Partially completed rows will not receive full points.

A maximum of 10/10 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

'Forests' must be selected in column 'Environmental issues...' in at least one row to be eligible for Awareness points.

For rows where 'Forests' is selected in column 'Environmental issues...':

Points will be awarded per completed row in proportion to the number of rows disclosed as follows:

Any option selected excluding 'No, we have not evaluated' in column 'Indicate if you have evaluated whether your organization's engagement...' - 2 points

A maximum of 2/2 points is available for this question.

Management criteria

'Forests' must be selected in column 'Environmental issues...' in at least one row to be eligible for Management points.

For rows where 'Forests' is selected in column 'Environmental issues...':

Points will be awarded per completed row in proportion to the number of rows disclosed as follows:

ROUTE A)

All of the following met - 2 points

'Consistent' selected in column 'Indicate whether your organization's position is consistent with the organization...' AND

Any of the following options selected in column 'Indicate whether your organization attempted to influence the organization...':

- 'Yes, and they have changed their position'
- 'Yes, we publicly promoted their current position'
- 'No, we did not attempt to influence their position'

AND

'Yes, we have evaluated, and it is aligned' selected in column 'Indicate if you have evaluated whether your organization's engagement...' AND

'Kunming-Montreal Global Biodiversity Framework' selected in column 'Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation' AND

If 'Climate change' selected in column 'Environmental issues...':

'Paris Agreement' selected in column 'Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation' AND

If 'Water' selected in column 'Environmental issues...':

'Sustainable Development Goal 6 on Clean Water and Sanitation' selected in column 'Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation'.

A maximum of 2/2 points is available for this route.

OR

ROUTE B)

All of the following met - 2 points

'Inconsistent' OR 'Mixed' selected in column 'Indicate whether your organization's position is consistent with the organization...' AND

Any of the following options selected in column 'Indicate whether your organization attempted to influence the organization...':

- 'Yes, and they have changed their position'
- 'Yes, we attempted to influence them but they did not change their position'
- 'Yes, we publicly opposed their current position'
- 'Yes, we terminated our funding/membership in the reporting year'.
- 'Yes, we decided to terminate our funding/membership within the next two years'

AND

'Yes, we have evaluated, and it is aligned' selected in column 'Indicate if you have evaluated whether your organization's engagement...' AND

'Kunming-Montreal Global Biodiversity Framework' selected in column 'Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation' AND

If 'Climate change' selected in column 'Environmental issues...':
 'Paris Agreement' selected in column 'Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation' AND
 If 'Water' selected in column 'Environmental issues...':
 'Sustainable Development Goal 6 on Clean Water and Sanitation' selected in column 'Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation'.

A maximum of 2/2 points is available for this route.

Leadership criteria

Full Management points awarded - 2 points

A maximum of 2/2 points is available for this question.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
10	10	2	2	2	2	2	2

Communications/reporting

(4.12) - Have you published information about your organization's response to environmental issues for this reporting year in places other than your CDP response?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

4.12 - Scoring criteria

Disclosure criteria

ROUTE A)
 Any option selected – 1 point

A maximum of 1/1 point is available for this route.

OR

NON-DISCLOSURE ROUTE)

Option NOT selected - 0/8 points

A maximum of 0/8 points is available for this route.

Awareness criteria

ROUTE A)

'Yes' selected – 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'No, but we plan to within the next two years' selected – 0.5/1 points

A maximum of 0.5/1 points is available for this route.

OR

ROUTE C)

'No, and we do not plan to within the next two years' selected - 0/1 points

A maximum of 0/1 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Option NOT selected - 0/2 points

A maximum of 0/2 points is available for this route.

Management criteria

ROUTE A)
 'Yes' selected – 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)
 Either 'No, but we plan to within the next two years' OR 'No, and we do not plan to within the next two years' selected - 0/1 points

A maximum of 0/1 points is available for this route.

OR

NON-DISCLOSURE ROUTE)
 Option NOT selected - 0/3 points

A maximum of 0/3 points is available for this route.

Leadership criteria

ROUTE A)
 Any option selected - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)
 Option NOT selected - 0/1 points

A maximum of 0/1 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
1	1	0, 0.5 or 1	1	0 or 1	1	0	0

(4.12.1) - Provide details on the information published about your organization's response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication(s).

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

4.12.1 - Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issues covered in publication':

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 7/7 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issues covered in publication' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

The following conditions must be met to be eligible for Awareness points:

Full Disclosure points awarded AND

'Forests' selected in column 'Environmental issues covered in publication' in at least one row.

For rows where 'Forests' is selected in column 'Environmental issues covered in publication':

ROUTE A)

Either 'Complete' OR 'Underway - previous year attached' selected in column 'Status of

the publication' – 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'Underway - this is our first year' selected in column 'Status of the publication' – 0.5/1 points

A maximum of 0.5/1 points is available for this route.

One row scored.

Management criteria

The following conditions must be met to be eligible for Management points:

Full Awareness points awarded AND

'Forests' selected in column 'Environmental issues covered in publication' in at least one row.

For rows where 'Forests' is selected in column 'Environmental issues covered in publication':

ROUTE A)

'In mainstream reports, in line with environmental disclosure standards or frameworks' selected in column 'Publication' AND

Any of the following options selected in column 'Standard or framework the report is in line with' – 2 points

- 'ESRS'

- 'GRI'

- 'TNFD'

A maximum of 2/2 points is available for this route.

OR

ROUTE B)

'In mainstream reports' selected in column 'Publication' – 1/2 points

A maximum of 1/2 points is available for this route.

One row scored.

Leadership criteria

The following conditions must be met to be eligible for Leadership points:

Full Management points awarded AND

'Forests' selected in column 'Environmental issues covered in publication' in at least one row.

For rows where 'Forests' is selected in column 'Environmental issues covered in publication':

At least three of the following options selected in column 'Content elements' – 1 point

- 'Content of environmental policies'
- 'Governance'
- 'Public policy engagement'
- 'Dependencies & Impacts'
- 'Risks & Opportunities'
- 'Strategy'
- 'Value chain engagement'
- 'Deforestation- and conversion-free (DCF) status metrics' [F only]
- 'Deforestation and conversion footprint' [F only]
- 'Commodity volumes'
- 'Other, please specify'

A maximum of 1/1 point is available for this question.

One row scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
7	7	0.5 or 1	1	1 or 2	2	1	1

Module 5 - Business strategy

Scenario analysis

(5.1) - Does your organization use scenario analysis to identify environmental outcomes?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

5.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

For 'Forests' row:

ROUTE A)

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3/3 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Use of scenario analysis' NOT completed - 0/11 points

A maximum of 0/11 points is available for this route.

Awareness criteria

For 'Forests' row:

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

'Yes' selected in column 'Use of scenario analysis' - 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'No, but we plan to within the next two years' selected in column 'Use of scenario analysis'
- 0.5/1 points

A maximum of 0.5/1 points is available for this route.

OR

ROUTE C)

'No, and we do not plan to within the next two years' selected in column 'Use of scenario analysis' - 0/1 points

A maximum of 0/1 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Use of scenario analysis' NOT completed - 0/5 points

A maximum of 0/5 points is available for this route.

Management criteria

Not scored.

Leadership criteria

For 'Forests' row:

ROUTE A)

Any of the following options selected in column 'Environmental risks identified' in 'Forests' row in question 3.1:

- 'Yes, both in direct operations and upstream/downstream value chain'
- 'Yes, only within our direct operations'
- 'Yes, only in our upstream/downstream value chain'

OR

Either 'Yes, we have identified opportunities, and some/all are being realized' OR 'Yes, we have identified opportunities but are unable to realize them' selected in column 'Environmental opportunities identified' in 'Forests' row in question 3.6 - 0/0 points

A maximum of 0/0 points is available for this route.

OR

ROUTE B)

'No' selected in column 'Environmental risks identified' in 'Forests' row in question 3.1 AND 'No' selected in column 'Environmental opportunities identified' in 'Forests' row in question 3.6.

Full Management points awarded in both questions 3.1 AND 3.6 - 1 point

A maximum of 1/1 point is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	0, 0.5 or 1	1	0	0	0 or 1	0 or 1

(5.1) - Does your organization use scenario analysis to identify environmental outcomes?

Theme	Sector that scoring criteria apply to
F	FS

5.1 - (FS) Scoring criteria

Disclosure criteria

For 'Forests' row:

ROUTE A)

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3/3 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Use of scenario analysis' NOT completed - 0/11 points

A maximum of 0/11 points is available for this route.

Awareness criteria

For 'Forests' row:

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

'Yes' selected in column 'Use of scenario analysis' - 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'No, but we plan to within the next two years' selected in column 'Use of scenario analysis' - 0.5/1 points

A maximum of 0.5/1 points is available for this route.

OR

ROUTE C)

'No, and we do not plan to within the next two years' selected in column 'Use of scenario analysis' - 0/1 points

A maximum of 0/1 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Use of scenario analysis' NOT completed - 0/5 points

A maximum of 0/5 points is available for this route.

Management criteria

Not scored.

Leadership criteria

For 'Forests' row:

ROUTE A)

Any of the following options selected in column 'Environmental risks identified' in 'Forests' row in question 3.1:

- 'Yes, only in our portfolio'
- 'Yes, both within our direct operations or upstream value chain, and within our portfolio'
- 'Yes, only within our direct operations or upstream value chain'

OR

Either 'Yes, we have identified opportunities, and some/all are being realized' OR 'Yes, we have identified opportunities but are unable to realize them' selected in column 'Environmental opportunities identified' in 'Forests' row in question 3.6 - 0/0 points

A maximum of 0/0 points is available for this route.

OR

ROUTE B)

'No' selected in column 'Environmental risks identified' in 'Forests' row in question 3.1 AND 'No' selected in column 'Environmental opportunities identified' in 'Forests' row in question 3.6.

Full Management points awarded in both questions 3.1 AND 3.6 - 1 point

A maximum of 1/1 point is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	0, 0.5 or 1	1	0	0	0 or 1	0 or 1

(5.1.1) - Provide details of the scenarios used in your organization's scenario analysis.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

5.1.1 - Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue this scenario has been used to analyze':

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 5/5 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue this scenario has been used to analyze' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue this scenario has been used to analyze':

All rows completed - 3 points

A maximum of 3/3 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue this scenario has been used to analyze' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
5	5	3	3	0	0	0	0

(5.1.2) - Provide details of the outcomes of your organization's scenario analysis.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

5.1.2 - Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue':

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3/3 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue':

All of the following met - 1 point

'Risk and opportunities identification, assessment and management' selected in column 'Business processes influenced by your analysis of the reported scenarios' AND 'Yes' selected in column 'Process in place' in question 2.2.1 AND 'Scenario analysis' selected in column 'Tools and methods' in question 2.2.2 AND Table completed.

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

For rows where 'Forests' is selected in column 'Environmental issue':

Any option selected excluding 'Risk and opportunities identification, assessment and management' in column 'Business processes influenced by your analysis of the reported scenarios' AND Table completed – 1 point

A maximum of 1/1 point is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	1	1	0	0	0	0

Effects of risks and opportunities on strategy and financial planning

(5.3) - Have environmental risks and opportunities affected your strategy and/or financial planning?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

5.3 - Scoring criteria

Disclosure criteria

ROUTE A)

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3/3 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Environmental risks and/or opportunities have affected your strategy and/or financial planning' NOT completed - 0/9 points

A maximum of 0/9 points is available for this route.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

'Yes, both strategy and financial planning' selected in column 'Environmental risks and/or opportunities have affected...' – 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

Either 'Yes, strategy only' OR 'Yes, financial planning only' selected in column 'Environmental risks and/or opportunities have affected...' – 0.5/1 points

A maximum of 0.5/1 points is available for this route.

OR

ROUTE C)

Any of the following options selected in column 'Environmental risks and/or opportunities have affected...' - 0/1 point

- 'We have not evaluated whether environmental risks and opportunities have affected our strategy and financial planning, but plan to do so within the next two years'
- 'We have not evaluated whether environmental risks and opportunities have affected our strategy and financial planning, and do not plan to do so'
- 'No'

A maximum of 0/1 point is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Environmental risks and/or opportunities have affected your strategy and/or financial planning' NOT completed - 0/3 points

A maximum of 0/3 points is available for this route.

Management criteria

Not scored.

Leadership criteria

Full Awareness points must be awarded to be eligible for Leadership points.

At least two options selected in column 'Business areas where environmental risks and/or opportunities have affected your strategy' - 1 point

A maximum of 1/1 point is available for this question.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	0, 0.5 or 1	1	0	0	1	1

(5.3.1) - Describe where and how environmental risks and opportunities have affected your strategy.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

5.3.1 - Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area':

Points will be awarded per completed cell in proportion to the number of rows disclosed.

Partially completed rows will not receive full points.

A maximum of 3/3 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area':

All rows completed - 1 point

A maximum of 1/1 point is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	1	1	0	0	0	0

(5.3.2) - Describe where and how environmental risks and opportunities have affected your financial planning.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

5.3.2 - Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements':

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 3/3 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements':

Points will be awarded per completed row in proportion to the number of rows disclosed as follows:

Any option selected excluding 'Other, please specify' in column 'Financial planning elements that have been affected' – 1 point

A maximum of 1/1 point is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	1	1	0	0	0	0

Value chain engagement

(5.11) - Do you engage with your value chain on environmental issues?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

5.11 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Points will be awarded per completed row in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 3/3 points is available for this question.

Awareness criteria

ROUTE A)

'Produced' NOT selected in column 'Produced and/or sourced' in all rows in question 1.22. (Please note: This route applies if 'Sourced' OR 'Produced and sourced' is selected for any commodity, or if column 'Produced and/or sourced' is not completed for any commodity.)

Points are awarded as follows:

i) 'Yes' selected in column 'Engaging with this stakeholder on environmental issues' in row 'Suppliers' AND 'Forests' selected in column 'Environmental issues covered' in row 'Suppliers' - 0.5 points

OR

'No, but we plan to within the next two years' selected in column 'Engaging with this stakeholder on environmental issues' in row 'Suppliers' - 0.25/0.5 points

ii) 'Yes' selected in column 'Engaging with this stakeholder on environmental issues' in row 'Smallholders' - 0.5 points

OR

'No, but we plan to within the next two years' selected in column 'Engaging with this stakeholder on environmental issues' in row 'Smallholders' - 0.25/0.5 points

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'Produced' selected in column 'Produced and/or sourced' in all rows in question 1.22.

Points are awarded as follows:

'Yes' selected in column 'Engaging with this stakeholder on environmental issues' in row 'Smallholders' - 1 point

OR

'No, but we plan to within the next two years' selected in column 'Engaging with this stakeholder on environmental issues' in row 'Smallholders' - 0.5/1 points

A maximum of 1/1 point is available for this route.

Management criteria

ROUTE A)

Full Awareness points awarded - 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

Full Awareness points NOT awarded - 0/3.5 points

A maximum of 0/3.5 points is available for this route.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	1	1	0 or 1	1 or 3.5	0	0

(5.11) - Do you engage with your value chain on environmental issues?

Theme	Sector that scoring criteria apply to
F	FS

5.11 - (FS) Scoring criteria

Disclosure criteria

Points will be awarded per completed row in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 3/3 points is available for this question.

Awareness criteria

ROUTE A)

'Yes' selected in column 'Activity undertaken' in row 'Investing (Asset manager)' in question 1.10 OR

'Yes' selected in column 'Activity undertaken' in row 'Investing (Asset owner) AND either row 'Banking (Bank) OR 'Insurance underwriting (Insurance company)' in question 1.10.

Points are awarded as follows:

'Yes' selected in column 'Engaging with this stakeholder on environmental issues' in rows 'Clients' AND 'Investees' - 1 point

OR

'No, but we plan to within the next two years' selected in column 'Engaging with this stakeholder on environmental issues' in either row 'Clients' OR 'Investees' - 0.5/1 points

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'Yes' selected in column 'Activity undertaken' for rows 'Banking (Bank)' OR 'Insurance underwriting (Insurance company)' in question 1.10 AND

'No' selected in column 'Activity undertaken' for rows 'Investing (Asset manager)' AND 'Investing (Asset owner)' in question 1.10.

Points are awarded as follows:

'Yes' selected in column 'Engaging with this stakeholder on environmental issues' in row 'Clients' - 1 point

OR

'No, but we plan to within the next two years' selected in column 'Engaging with this stakeholder on environmental issues' in row 'Clients' - 0.5/1 points

A maximum of 1/1 point is available for this route.

OR

ROUTE C)

'Yes' selected in column 'Activity undertaken' in ONLY row 'Investing (Asset owner)' in question 1.10.

Points are awarded as follows:

'Yes' selected in column 'Engaging with this stakeholder on environmental issues' in row 'Investees' - 1 point

OR

'No, but we plan to within the next two years' selected in column 'Engaging with this stakeholder on environmental issues' in row 'Investees' - 0.5/1 points

A maximum of 1/1 point is available for this route.

Management criteria

ROUTE A)

Full Awareness points awarded - 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

Full Awareness points NOT awarded - 0/3.5 points

A maximum of 0/3.5 points is available for this route.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	1	1	0 or 1	1 or 3.5	0	0

(5.11.1) - Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

5.11.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issues covered':

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 6/6 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue covered' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

ROUTE A)

Full Disclosure points must be awarded to be eligible for Awareness points.

For rows where 'Forests' is selected in column 'Environmental issues covered':

i) Any option selected excluding 'No, we do not assess the dependencies and/or impacts of our suppliers, and have no plans to do so within two years' in column 'Assessment of supplier dependencies and/or impacts on the environment' - 1 point

ii) Any option selected excluding 'None' AND 'Unknown' in column '% Tier 1 suppliers assessed' – 1 point

A maximum of 2/2 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue covered' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

ROUTE A)

Full Awareness points must be awarded to be eligible for Management points.

For rows where 'Forests' is selected in column 'Environmental issue covered' AND 'Yes, we assess the dependencies and/or impacts of our suppliers' selected in column 'Assessment of supplier dependencies and/or impacts on the environment':

i) At least two of the following options selected in column 'Criteria for assessing supplier dependencies and/or impacts on the environment' - 1 point

- 'Dependence on commodities'
- 'Impact on deforestation or conversion of other natural ecosystems'
- 'Impact on pollution levels'
- 'Dependence on ecosystem services/environmental assets'

ii) Any option selected excluding 'Unknown' in column '% Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment' - 1 point

A maximum of 2/2 points is available for this route.

OR

ROUTE B)

For rows where 'Forests' is selected in column 'Environmental issue covered':

'No, we do not currently assess the dependencies and/or impacts of our suppliers, but we plan to do so within the next two years' selected in column 'Assessment of supplier dependencies and/or impacts on the environment' - 1/3 points

A maximum of 1/3 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue covered' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
6	6	2	2	1 or 2	2 or 3	0	0

(5.11.2) - Does your organization prioritize which suppliers to engage with on environmental issues?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

5.11.2 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue covered':

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 4/4 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue covered' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

ROUTE A)

Full Disclosure points must be awarded to be eligible for Awareness points.

For rows where 'Forests' is selected in column 'Environmental issue covered':

i) 'Yes, we prioritize which suppliers to engage with on this environmental issue' selected in column 'Supplier engagement prioritization on this environmental issue' – 1 point

ii) 'In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to forests' selected in column 'Criteria informing which suppliers are prioritized for engagement on this environmental issue' – 1 point

A maximum of 2/2 points is available for this route.

OR

ROUTE B)

Full Disclosure points must be awarded to be eligible for Awareness points.

For rows where 'Forests' is selected in column 'Environmental issue covered':

'No, we do not prioritize which suppliers to engage with on this environmental issue' selected in column 'Supplier engagement prioritization on this environmental issue' AND 'We engage with all suppliers' selected in column 'Primary reason...' – 2 points

A maximum of 2/2 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue covered' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
4	4	2	2	0	0	0	0

(5.11.3) - Provide details of your environmental engagement strategy with your clients.

Theme	Sector that scoring criteria apply to
F	FS

5.11.3 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issues covered by the engagement strategy':

Points will be awarded per completed cell in proportion to the number of rows disclosed (excluding column '% of client-associated scope 3 emissions as reported in question 12.1.1'). Partially completed rows will not receive full points.

A maximum of 5/5 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issues covered by the engagement strategy' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

ROUTE A)

At least 4 Disclosure points must be awarded to be eligible for Awareness points.

For rows where 'Forests' is selected in column 'Environmental issues covered by the engagement strategy':

Points will be awarded per row in proportion to the number of rows where 'Forests' is selected in column 'Environmental issues covered by the engagement strategy' as follows:

Any option selected excluding 'Other, please specify' in column 'Type and details of engagement' AND

Any option selected excluding 'None' OR 'Unknown' in column '% of portfolio covered in relation to total portfolio value' – 1 point

A maximum of 1/1 point is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issues covered by the engagement strategy' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issues covered by the engagement strategy':

Full Awareness points (per row) must be awarded to be eligible for Management points.

Any option selected excluding any 'Information collection' options in 'Type and details of engagement' - 2 points

A maximum of 2/2 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issues covered by the engagement strategy' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

One row scored.

Leadership criteria

ROUTE A)

Full Management points must be awarded to be eligible for Leadership points.

For rows where 'Forests' is selected in column 'Environmental issues covered by the engagement strategy':

Any of the following selected in column '% of portfolio covered in relation to total portfolio value' – 1 point

- '51-75%'
- '76-99%'
- '100%'

OR

'26-50%' selected in column '% of portfolio covered in relation to total portfolio value' – 0.5/1 points

A maximum of 1/1 point is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issues covered by the engagement strategy' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

One row scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
5	5	1	1	2	2	1	1

(5.11.4) - Provide details of your environmental engagement strategy with your investees.

Theme	Sector that scoring criteria apply to
F	FS

5.11.4 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue covered by the engagement strategy':

Points will be awarded per completed cell in proportion to the number of rows disclosed (excluding column '% of scope 3 investees associated emissions as reported in 12.1.1/12.1.3'). Partially completed rows will not receive full points.

A maximum of 5/5 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issues covered by the engagement strategy' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

ROUTE A)

At least 4 Disclosure points must be awarded to be eligible for Awareness points.

For rows where 'Forests' is selected in column 'Environmental issue covered by the engagement strategy':

All of the following met - 1 point

Any option selected excluding 'Other, please specify' in column 'Type and details of engagement' AND

'Yes' selected in column 'Activity undertaken' in row 'Investing (Asset manager)' in question 1.10 AND

Any option excluding 'None' OR 'Unknown' selected in column '% of investing (Asset managers) portfolio covered in relation to total portfolio value'.

OR

All of the following met - 1 point

Any option selected excluding 'Other, please specify' in column 'Type and details of

engagement' AND

'Yes' selected in column 'Activity undertaken' in row 'Investing (Asset owner)' in question 1.10 AND

Any option excluding 'None' OR 'Unknown' selected in column '% of investing (Asset owners) portfolio covered in relation to total portfolio value'.

A maximum of 1/1 point is available for this route.

One row scored.

(Please note: If both 'Investing (Asset manager)' and 'Investing (Asset owner)' are selected as organizational activities in question 1.10, then only one of the options in the above criteria must be met.)

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issues covered by the engagement strategy' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue covered by the engagement strategy':

Full Awareness points must be awarded to be eligible for Management points.

Any option selected excluding any 'Information collection' options in 'Type and details of engagement' - 2 points

A maximum of 2/2 points is available for this route.

One row scored.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issues covered by the engagement

strategy' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Leadership criteria

ROUTE A)

Full Management points must be awarded to be eligible for Leadership points.

For rows where 'Forests' is selected in column 'Environmental issues covered by the engagement strategy':

Any of the following selected in either column '% of investing (Asset managers) portfolio covered in relation to total portfolio value' OR '% of investing (Asset owners) portfolio covered in relation to total portfolio value' – 1 point

- '51-75%'

- '76-99%'

- '100%'

OR

'26-50%' selected in either column '% of investing (Asset managers) portfolio covered in relation to total portfolio value' OR '% of investing (Asset owners) portfolio covered in relation to total portfolio value' – 0.5/1 points

A maximum of 1/1 point is available for this route.

One row scored.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issues covered by the engagement strategy' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
5	5	1	1	2	2	1	1

(5.11.5) - Do your suppliers have to meet environmental and/or social requirements as part of your organization's purchasing process?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG

5.11.5 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue':

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 2/2 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue':

Either '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' - 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

For rows where 'Forests' is selected in column 'Environmental issue':

'No, but we plan to introduce environmental requirements related to this environmental issue within the next two years' selected in column 'Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process' - 0.5/1 points

A maximum of 0.5/1 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column ' Environmental issue' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue':

i) 'Yes, environmental requirements related to this environmental issue are 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' - 1 point

OR

'Yes, suppliers have to meet environmental requirements, but they are not included in our

supplier contracts' selected in column 'Suppliers have to meet specific environmental requirements as part of the purchasing process' - 0.5/1 points

ii) 'Yes, we have a policy in place for addressing non-compliance' selected in column 'Policy in place for addressing supplier non-compliance' - 1 point

A maximum of 2/2 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column ' Environmental issue' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
2	2	0.5 or 1	1	2	2	0	0

(5.11.6) - Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

5.11.6 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue':

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 9/9 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

ROUTE A)

The following conditions must be met to be eligible for Awareness points:

- Full Disclosure points awarded

- '100%' selected in both columns '% tier 1 suppliers by procurement spend required to comply with this environmental requirement' AND '% tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement' OR

'None' selected in both columns '% tier 1 suppliers by procurement spend required to comply with this environmental requirement' AND '% tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement' OR

'None' AND '100%' NOT selected in either column '% tier 1 suppliers by procurement spend required to comply with this environmental requirement' OR '% tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement'

- '100%' selected in both columns '% tier 1 suppliers by procurement spend in compliance with this environmental requirement' AND '% tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement' OR

'None' selected in both columns '% tier 1 suppliers by procurement spend in compliance with this environmental requirement' AND '% tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement' OR

'None' AND '100%' NOT selected in either column '% tier 1 suppliers by procurement spend in compliance with this environmental requirement' OR '% tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement'

issue that are in compliance with this environmental requirement'

For rows where 'Forests' is selected in column 'Environmental issue':

- i) Any of the following selected in column 'Environmental requirement' - 0.5 points
- 'Adoption of the UN International Labour Organization Principles'
 - 'Compliance with an environmental certification, please specify'
 - 'Environmental disclosure through a non-public platform'
 - 'Environmental disclosure through a public platform'
 - 'No deforestation or conversion of other natural ecosystems'
 - 'No development on peat regardless of depth'
 - 'Regular environmental risk assessments (at least once annually)'
 - 'Reporting against a sustainability index (e.g., DJSI, CDP etc.)'
 - 'Secure Free, Prior and Informed Consent (FPIC) of Indigenous Peoples and local communities'
 - 'Setting a no deforestation or conversion of other natural ecosystems commitment across entire commodity business'
 - 'Substitution of hazardous substances with less harmful substances'
 - 'Waste and resource reduction and material circularity'

ii) Any option selected excluding 'No mechanism for monitoring compliance' in column 'Mechanisms for monitoring compliance with this environmental requirement' - 0.5 points

iii) Any option selected excluding 'No response' in column 'Response to supplier non-compliance with this environmental requirement' - 0.5 points

A maximum of 1.5/1.5 points is available for this route.

One row scored.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

ROUTE A)

Full Awareness points must be awarded to be eligible for Management points.

For rows where 'Forests' is selected in column 'Environmental issue':

i) Either of the following met - 1 point

Either '76-99%' OR '100%' selected in column '% tier 1 suppliers by procurement spend required to comply with this environmental requirement'

OR

Either '76-99%' OR '100%' selected in column '% tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement'

ii) Either of the following met - 1 point

Any of the following options selected in column '% tier 1 suppliers by procurement spend in compliance with this environmental requirement'

- '51-75%'
- '76-99%'
- '100%'

OR

Any of the following options selected in column '% tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement'

- '51-75%'
- '76-99%'
- '100%'

iii) Any option selected excluding 'No response' selected in column 'Response to supplier non-compliance with this environmental requirement' AND
Either of the following met – 1 point

Any of the following selected in column '% of non-compliant suppliers engaged'

- '1-25%'
- '26-50%'
- '51-75%'
- '76-99%'
- '100%'

OR

'100%' selected in either column '% tier 1 suppliers by procurement spend in compliance with this environmental requirement' OR column '% tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement'.

A maximum of 3/3 points is available for this route.

One row scored.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Leadership criteria

ROUTE A)

Full Management points must be awarded to be eligible for Leadership points.

For rows where 'Forests' is selected in column 'Environmental issue':

- i) Either 'No deforestation or conversion of other natural ecosystems' OR 'Setting a no deforestation or conversion of other natural ecosystems commitment across entire commodity business' selected in column 'Environmental requirement' - 1 point
- ii) '100%' selected in column '% tier 1 suppliers by procurement spend in compliance with this environmental requirement' OR '% tier 1 suppliers by procurement spend required to comply with this environmental requirement' - 1 point
- iii) Either '76-99%' or '100%' selected in column '% tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement' OR '100%' selected in column '% tier 1 suppliers by procurement spend in compliance with this environmental requirement' - 1 point

OR

'50-75%' selected in column '% tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement' - 0.5/1 points

A maximum of 3/3 points is available for this route.

One row scored.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
9	9	1.5	1.5	3	3	3	3

(5.11.7) - Provide further details of your organization's supplier engagement on environmental issues.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG

5.11.7 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue covered':

Points will be awarded per completed cell in proportion to the number of rows disclosed (excluding column '% of tier 1 supplier-related scope 3 emissions covered by engagement'). Partially completed rows will not receive full points.

A maximum of 10/10 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue covered' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

ROUTE A)

The following conditions must be met to be eligible for Awareness points:

Full Disclosure points awarded AND

Any of the following selected in column 'Action driven by supplier engagement' in all rows where 'Forests' selected in column 'Environmental issue covered':

- 'Adaptation to climate change'
- 'Adoption of the United Nation's International Labour Organization principles'
- 'Circular economy'
- 'No deforestation and/or conversion of other natural ecosystems'
- 'Remediation of past natural ecosystem conversion'
- 'Natural ecosystem restoration and long-term protection'
- 'Secure Free, Prior and Informed Consent (FPIC) of Indigenous Peoples and local communities'
- 'Upstream value chain transparency and human rights'
- 'Other, please specify'

For rows where 'Forests' is selected in column 'Environmental issues covered':

i) Any of the following selected in column 'Type and details of engagement' - 0.5 points

- 'Develop or distribute resources on how to map upstream value chain'
- 'Provide training, support and best practices on how to mitigate environmental impact'
- 'Provide training, support and best practices on how to set science-based targets'
- 'Support suppliers to develop public time-bound action plans with clear milestones'
- 'Support suppliers to set their own environmental commitments across their operations'
- 'Feature environmental performance in supplier awards scheme'
- 'Include long-term contracts linked to environmental commitments'
- 'Offer purchase guarantee linked to best agricultural practices'
- 'Pay higher prices linked to best agricultural practices'
- 'Provide financial incentives for certified products'
- 'Provide financial incentives for environmental performance'

- 'Collect environmental risk and opportunity information at least annually from suppliers'
- 'Collect targets information at least annually from suppliers'
- 'Collaborate with suppliers on innovations to reduce environmental impacts in products and services'
- 'Encourage collaborative work in landscapes or jurisdictions'
- 'Engage with suppliers to advocate for policy or regulatory change to address environmental challenges'
- 'Run a campaign to encourage innovation to reduce environmental impacts on products and services'

ii) 'Tier 1 suppliers' selected in column 'Upstream value chain coverage" AND Any option selected excluding both 'None' AND 'Unknown' in either column '% of tier 1 suppliers by procurement spend covered by engagement' OR '% tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement' - 0.5 points

A maximum of 1/1 point is available for this route.

One row scored.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue covered' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue covered':

Full Awareness points must be awarded to be eligible for Management points.

Both of the following met - 1 point

Any of the following selected in column 'Type and details of engagement'

- 'Develop or distribute resources on how to map upstream value chain'
- 'Provide training, support and best practices on how to mitigate environmental impact'
- 'Provide training, support and best practices on how to set science-based targets'
- 'Support suppliers to develop public time-bound action plans with clear milestones'

- 'Support suppliers to set their own environmental commitments across their operations'
- 'Feature environmental performance in supplier awards scheme'
- 'Include long-term contracts linked to environmental commitments'
- 'Offer purchase guarantee linked to best agricultural practices'
- 'Pay higher prices linked to best agricultural practices'
- 'Provide financial incentives for certified products'
- 'Provide financial incentives for environmental performance'
- 'Collaborate with suppliers on innovations to reduce environmental impacts in products and services'
- 'Encourage collaborative work in landscapes or jurisdictions'
- 'Engage with suppliers to advocate for policy or regulatory change to address environmental challenges'
- 'Run a campaign to encourage innovation to reduce environmental impacts on products and services'

AND

Any of the following selected in column 'Action driven by supplier engagement'

- 'Adaptation to climate change'
- 'Adoption of the United Nation's International Labour Organization principles'
- 'Circular economy'
- 'No deforestation and/or conversion of other natural ecosystems'
- 'Remediation of past natural ecosystem conversion'
- 'Natural ecosystem restoration and long-term protection'
- 'Secure Free, Prior and Informed Consent (FPIC) of Indigenous Peoples and local communities'
- 'Upstream value chain transparency and human rights'

A maximum of 1/1 point is available for this route.

One row scored.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue covered' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Leadership criteria

ROUTE A)

The following conditions must be met to be eligible for Leadership points:

Full Management points awarded AND

'Yes, we have mapped or are currently in the process of mapping our value chain'

selected in column 'Value chain mapped' in question 1.24 AND

Any of the following options selected in column 'Highest supplier tier mapped' in question 1.24

- 'Tier 2 suppliers'
- 'Tier 3 suppliers'
- 'Tier 4+ suppliers'

OR

Either 'No, but we plan to do so within the next two years' OR 'No, and we do not plan to do so within the next two years' selected in column 'Value chain mapped' in question 1.24.

For rows where 'Forests' is selected in column 'Environmental issues covered':

i) Any of the following options selected in either column '% of tier 1 suppliers by procurement spend covered by engagement' OR '% tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement' - 1 point

- '51-75%'
- '76-99%'
- '100%'

OR

'26-50%' selected in either column '% of tier 1 suppliers by procurement spend covered by engagement' OR '% tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement' - 0.5/1 points

ii) Either 'Yes, environmental requirements....' OR 'Yes, suppliers have to meet environmental requirements....' selected in column 'Suppliers have to meet specific....' in row 'Forests' in question 5.11.5 AND

'Yes,...' selected in column 'Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue' AND

Any option selected excluding 'Unknown' in column 'Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action' - 1 point

iii) Any of the following selected in column 'Upstream value chain coverage'

- 'Tier 2 suppliers'
- 'Tier 3 suppliers'
- 'Tier 4+ suppliers'

AND

Figure greater than 0 provided in column 'Number of tier 2+ suppliers engaged' - 0.5 points

A maximum of 2.5/2.5 points is available for this route.

One row scored.

OR

ROUTE B)

The following conditions must be met to be eligible for Leadership points:

Full Management points awarded AND

'Yes, we have mapped or are currently in the process of mapping our value chain' selected in column 'Value chain mapped' in question 1.24 AND

'Tier 1 suppliers' selected in column 'Highest supplier tier mapped' in question 1.24.

For rows where 'Forests' is selected in column 'Environmental issues covered':

i) Any of the following options selected in either column '% of tier 1 suppliers by procurement spend covered by engagement' OR '% tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement' - 1 point

- '51-75%'

- '76-99%'

- '100%'

OR

'26-50%' selected in either column '% of tier 1 suppliers by procurement spend covered by engagement' OR '% tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement' - 0.5/1 points

ii) Either 'Yes, environmental requirements....' OR 'Yes, suppliers have to meet environmental requirements....' 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 AND

'Yes, ...' selected in column 'Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue' - 1.5 points

A maximum of 2.5/2.5 points is available for this route.

One row scored.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue covered' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
10	10	1	1	1	1	2.5	2.5

(5.11.7) - Provide further details of your organization's supplier engagement on environmental issues.

Theme	Sector that scoring criteria apply to
F	FS

5.11.7 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue covered':

Points will be awarded per completed cell in proportion to the number of rows disclosed (excluding column '% of tier 1 supplier-related scope 3 emissions covered by engagement'). Partially completed rows will not receive full points.

A maximum of 10/10 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue covered' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

ROUTE A)

The following conditions must be met to be eligible for Awareness points:

Full Disclosure points awarded AND

Any of the following selected in column 'Action driven by supplier engagement' in all rows where 'Forests' selected in column 'Environmental issue covered':

- 'Adaptation to climate change'
- 'Adoption of the United Nation's International Labour Organization principles'
- 'Circular economy'
- 'No deforestation and/or conversion of other natural ecosystems'
- 'Remediation of past natural ecosystem conversion'
- 'Natural ecosystem restoration and long-term protection'
- 'Secure Free, Prior and Informed Consent (FPIC) of Indigenous Peoples and local communities'
- 'Upstream value chain transparency and human rights'
- 'Other, please specify'

For rows where 'Forests' is selected in column 'Environmental issues covered':

i) Any of the following selected in column 'Type and details of engagement' - 0.5 points

- 'Develop or distribute resources on how to map upstream value chain'
- 'Provide training, support and best practices on how to mitigate environmental impact'
- 'Provide training, support and best practices on how to set science-based targets'
- 'Support suppliers to develop public time-bound action plans with clear milestones'
- 'Support suppliers to set their own environmental commitments across their operations'
- 'Feature environmental performance in supplier awards scheme'
- 'Include long-term contracts linked to environmental commitments'
- 'Offer purchase guarantee linked to best agricultural practices'
- 'Pay higher prices linked to best agricultural practices'
- 'Provide financial incentives for certified products'
- 'Provide financial incentives for environmental performance'
- 'Collect environmental risk and opportunity information at least annually from suppliers'
- 'Collect targets information at least annually from suppliers'
- 'Collaborate with suppliers on innovations to reduce environmental impacts in products'

and services'

- 'Encourage collaborative work in landscapes or jurisdictions'
- 'Engage with suppliers to advocate for policy or regulatory change to address environmental challenges'
- 'Run a campaign to encourage innovation to reduce environmental impacts on products and services'

ii) 'Tier 1 suppliers' selected in column 'Upstream value chain coverage' AND Any option selected excluding both 'None' AND 'Unknown' in either column '% of tier 1 suppliers by procurement spend covered by engagement' OR '% tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement' - 0.5 points

A maximum of 1/1 point is available for this route.

One row scored.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue covered' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue covered':

Full Awareness points must be awarded to be eligible for Management points.

Both of the following met - 1 point

Any of the following selected in column 'Type and details of engagement'

- 'Develop or distribute resources on how to map upstream value chain'
- 'Provide training, support and best practices on how to mitigate environmental impact'
- 'Provide training, support and best practices on how to set science-based targets'
- 'Support suppliers to develop public time-bound action plans with clear milestones'
- 'Support suppliers to set their own environmental commitments across their operations'
- 'Feature environmental performance in supplier awards scheme'
- 'Include long-term contracts linked to environmental commitments'

- 'Offer purchase guarantee linked to best agricultural practices'
- 'Pay higher prices linked to best agricultural practices'
- 'Provide financial incentives for certified products'
- 'Provide financial incentives for environmental performance'
- 'Collaborate with suppliers on innovations to reduce environmental impacts in products and services'
- 'Encourage collaborative work in landscapes or jurisdictions'
- 'Engage with suppliers to advocate for policy or regulatory change to address environmental challenges'
- 'Run a campaign to encourage innovation to reduce environmental impacts on products and services'

AND

Any of the following selected in column 'Action driven by supplier engagement'

- 'Adaptation to climate change'
- 'Adoption of the United Nation's International Labour Organization principles'
- 'Circular economy'
- 'No deforestation and/or conversion of other natural ecosystems'
- 'Remediation of past natural ecosystem conversion'
- 'Natural ecosystem restoration and long-term protection'
- 'Secure Free, Prior and Informed Consent (FPIC) of Indigenous Peoples and local communities'
- 'Upstream value chain transparency and human rights'

A maximum of 1/1 point is available for this route.

One row scored.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue covered' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Leadership criteria

ROUTE A)

The following conditions must be met to be eligible for Leadership points:

Full Management points awarded AND

'Yes, we have mapped or are currently in the process of mapping our value chain' selected in column 'Value chain mapped' in question 1.24 AND
Any of the following options selected in column 'Highest supplier tier mapped' in question 1.24

- 'Tier 2 suppliers'
- 'Tier 3 suppliers'
- 'Tier 4+ suppliers'

OR

Either 'No, but we plan to do so within the next two years' OR 'No, and we do not plan to do so within the next two years' selected in column 'Value chain mapped' in question 1.24.

For rows where 'Forests' is selected in column 'Environmental issue covered':

- i) Any of the following options selected in column '% of tier 1 suppliers by procurement spend covered by engagement' - 1 point
- '51-75%'
 - '76-99%'
 - '100%'

OR

'26-50%' selected in column '% of tier 1 suppliers by procurement spend covered by engagement' - 0.5/1 points

- ii) Any of the following selected in column 'Upstream value chain coverage'
- 'Tier 2 suppliers'
 - 'Tier 3 suppliers'
 - 'Tier 4+ suppliers'

AND

Figure greater than 0 provided in column 'Number of tier 2+ suppliers engaged' - 0.5 points

A maximum of 1.5/1.5 points is available for this route.

One row scored.

OR

ROUTE B)

The following conditions must be met to be eligible for Leadership points:

Full Management points awarded AND

'Yes, we have mapped or are currently in the process of mapping our value chain' selected in column 'Value chain mapped' in question 1.24 AND

'Tier 1 suppliers' selected in column 'Highest supplier tier mapped' in question 1.24.

For rows where 'Forests' is selected in column 'Environmental issues covered':

Any of the following options selected in column '% of tier 1 suppliers by procurement spend covered by engagement' - 1.5 points

- '51-75%'

- '76-99%'

- '100%'

OR

'26-50%' selected in column '% of tier 1 suppliers by procurement spend covered by engagement' - 0.75/1.5 points

A maximum of 1.5/1.5 points is available for this route.

One row scored.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue covered' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
10	10	1	1	1	1	1.5	1.5

(5.11.8) - Provide details of any environment smallholder engagement activity.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

5.11.8 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed (excluding column 'Commodity').

A maximum of 3/3 points is available for this question.

One row scored.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

i) Any option selected excluding any 'Other, please specify' in column 'Type and details of smallholder engagement approach' - 1 point

ii) Figure greater than 0 provided in column 'Number of smallholders engaged' – 1 point

A maximum of 2/2 points is available for this question.

One row scored.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

Any option selected excluding both 'Develop or distribute upstream value chain mapping tool' AND 'Disseminate technical materials' in column 'Type and details of smallholder engagement approach' - 1.5 points

A maximum of 1.5/1.5 points is available for this question.

One row scored.

Leadership criteria

Full Management points must be awarded to be eligible for Leadership points.

Any of the following options selected in column 'Type and details of smallholder engagement approach' - 1 point

- 'Offer on-site technical assistance and extension services'
- 'Pay higher prices linked to best agricultural practices'
- 'Provide financial incentives for certified products'

A maximum of 1/1 point is available for this question.

One row scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	2	2	1.5	1.5	1	1

(5.11.8) - Provide details of any environment smallholder engagement activity.

Theme	Sector that scoring criteria apply to
F	FS

5.11.8 - (FS) Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed (excluding column 'Commodity').

A maximum of 3/3 points is available for this question.

One row scored.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

- i) Any option selected excluding any 'Other, please specify' in column 'Type and details of smallholder engagement approach' - 1 point
- ii) Figure greater than 0 provided in column 'Number of smallholders engaged' – 1 point

A maximum of 2/2 points is available for this question.

One row scored.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

Any of the following options selected in column 'Type and details of smallholder engagement approach' – 1.5 points

- 'Financing contracts long-term'
- 'Provide financial incentives for sustainable practices'
- 'Use of government subsidized financing schemes'
- 'Insurance contracts long-term'
- 'Use of government subsidized insurance schemes'

A maximum of 1.5/1.5 points is available for this question.

One row is scored.

Leadership criteria

Full Management points awarded – 1 point

A maximum of 1/1 point is available for this question.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	2	2	1.5	1.5	1	1

(5.11.9) - Provide details of any environmental engagement activity with other stakeholders in the value chain.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

5.11.9 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue':

Points will be awarded per completed cell in proportion to the number of cells displayed (excluding column '% stakeholder-associated scope 3 emissions').

A maximum of 6/6 points is available for this route.

One row scored.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

ROUTE A)

The following conditions must be met to be eligible for Awareness points:

Full Disclosure points must be awarded

AND

For each stakeholder row where 'Yes' is selected in column 'Engaging with this stakeholder...' AND 'Forests' is selected in column 'Environmental issues covered' in question 5.11, a corresponding option is selected in column 'Type of stakeholder' for rows where 'Forests' is selected in column 'Environmental issue'.

(Please note: The eligibility criteria refers to rows 'Customers', 'Investors and shareholders' and 'Other value chain stakeholders, please specify' in question 5.11 (as applicable).)

For rows where 'Forests' is selected in column 'Environmental issue':

Any option selected excluding 'Other, please specify' in column 'Type and details of engagement' AND Any option selected excluding 'None' and 'Unknown' in column '% of stakeholder type engaged' – 2 points

A maximum of 2/2 points is available for this route.

One row scored.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
6	6	2	2	0	0	0	0

(5.11.9) - Provide details of any environmental engagement activity with other stakeholders in the value chain.

Theme	Sector that scoring criteria apply to
F	FS

5.11.9 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue':

Points will be awarded per completed cell in proportion to the number of cells displayed (excluding column '% stakeholder-associated scope 3 emissions').

A maximum of 3/3 points is available for this route.

One row scored.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	0	0	0	0	0	0

Collaborative opportunities [SC only]

(5.12) - Indicate any mutually beneficial environmental initiatives you could collaborate on with specific CDP Supply Chain members.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

5.12 - Scoring criteria

Disclosure criteria

Not scored.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0	0	0	0	0	0	0	0

(5.13) - Has your organization already implemented any mutually beneficial environmental initiatives due to CDP Supply Chain member engagement?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

5.13 - Scoring criteria

Disclosure criteria

Not scored.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0	0	0	0	0	0	0	0

(5.13.1) - Specify the CDP Supply Chain members that have prompted your implementation of mutually beneficial environmental initiatives and provide information on the initiatives.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

5.13.1 - Scoring criteria

Disclosure criteria

Not scored.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0	0	0	0	0	0	0	0

Environmental requirements for asset managers [FS only]

(5.14) - Do your external asset managers have to meet environmental requirements as part of your organization's selection process and engagement?

Theme	Sector that scoring criteria apply to
F	FS

5.14 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3/3 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'External asset managers have to meet specific environmental requirements as part of the selection process and engagement' NOT completed - 0/6 points

A maximum of 0/6 points is available for this route.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

Either 'Yes' OR 'No, but we plan to include environmental requirements in the next two years' selected in column 'External asset managers have to meet specific environmental

requirements as part of the selection process and engagement' – 1/1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'No, and we do not plan to include environmental requirements in the next two years' selected in column 'External asset managers have to meet specific environmental requirements as part of the selection process and engagement' - 0/1 points

A maximum of 0/1 points is available for this route.

OR

ROUTE C)

'Not applicable, because we do not have externally managed assets' selected in column 'External asset managers have to meet specific environmental requirements as part of the selection process and engagement' - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'External asset managers have to meet specific environmental requirements as part of the selection process and engagement' NOT completed - 0/2 points

A maximum of 0/2 points is available for this route.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

ROUTE A)

i) 'Yes' selected in column 'External asset managers have to meet specific environmental requirements as part of the selection process and engagement'- 1 point

ii) 'Yes, we have a policy in place for addressing non-compliance' is selected in column 'Policy in place for addressing external asset manager non-compliance' – 1 point

A maximum of 2/2 points is available for this route.

OR

ROUTE B)

'No, but we plan to include environmental requirements in the next two years' selected in column 'External asset managers have to meet specific environmental requirements as part of the selection process and engagement' – 0.5/2 points

A maximum of 0.5/2 points is available for this route.

OR

ROUTE C)

'No, and we do not plan to include environmental requirements in the next two years' selected in column 'External asset managers have to meet specific environmental requirements as part of the selection process and engagement' - 0/2 points

A maximum of 0/2 points is available for this route.

OR

ROUTE D)

'Not applicable, because we do not have externally managed assets' selected in column 'External asset managers have to meet specific environmental requirements as part of the selection process and engagement ' - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'External asset managers have to meet specific environmental requirements as part of the selection process and engagement' NOT completed - 0/4 points

A maximum of 0/4 points is available for this route.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	0 or 1	0 or 1	0, 0.5 or 2	0 or 2	0	0

(5.14.1) - Provide details of the environmental requirements that external asset managers have to meet as part of your organizations selection process and engagement .

Theme	Sector that scoring criteria apply to
F	FS

5.14.1 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issues covered by the requirement':

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 3/3 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issues covered by the requirement' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

The following conditions must be met to be eligible for Awareness points:

'Forests' selected in column 'Environmental issues covered by the requirement' in at least one row AND

Full Disclosure points awarded.

For rows where 'Forests' is selected in column 'Environmental issues covered by the requirement':

Any option selected excluding 'Other, please specify' in column 'Mechanisms used to include environmental requirement...' - 1 point

A maximum of 1/1 point is available for this question.

One row scored.

Management criteria

The following conditions must be met to be eligible for Management points:
'Forests' selected in column 'Environmental issues covered by the requirement' in at least one row AND
Full Awareness points awarded.

For rows where 'Forests' is selected in column 'Environmental issues covered by the requirement':

- i) Either 'All assets managed externally' OR 'Majority of assets managed externally' selected in column 'Coverage' in all rows – 1 point
- ii) Any option selected excluding 'No response' in column 'Response to external asset manager non-compliance with environmental requirements' – 1 point

A maximum of 2/2 points is available for this question.

One row scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	1	1	2	2	0	0

Shareholder voting [FS only]

(5.15) - Does your organization exercise voting rights as a shareholder on environmental issues?

Theme	Sector that scoring criteria apply to
F	FS

5.15 - (FS) Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 2/2 points is available for this question.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

Either 'Yes' OR 'No, but we plan to in the next two years' selected in column 'Exercise voting rights as a shareholder on environmental issues' – 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'No, as we do not have shareholder voting rights in any of our investments' selected in column 'Exercise voting rights as a shareholder on environmental issues' – 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

ROUTE A)

'Yes' selected in column 'Exercise voting rights as a shareholder on environmental issues'
- 0.5 points

A maximum of 0.5/0.5 points is available for this route.

OR

ROUTE B)

'No, as we do not have shareholder voting rights in any of our investments' selected in
column 'Exercise voting rights as a shareholder on environmental issues' - 0/0 points

A maximum of 0/0 points is available for this route.

OR

ROUTE C)

Either 'No, but we plan to in the next two years' OR 'No, and we do not plan to in the next
two years' selected in column 'Exercise voting rights as a shareholder on environmental
issues' - 0/2.5 points

A maximum of 0/2.5 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Exercise voting rights as a shareholder on environmental issues' NOT completed
- 0/2.5 points

A maximum of 0/2.5 points is available for this route.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
2	2	0 or 1	0 or 1	0 or 0.5	0, 0.5 or 2.5	0	0

(5.15.1) - Provide details of your shareholder voting record on environmental issues.

Theme	Sector that scoring criteria apply to
F	FS

5.15.1 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issues covered in shareholder voting':

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 6/6 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issues covered in shareholder voting' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

The following conditions must be met to be eligible for Awareness points:
 'Forests' selected in column 'Environmental issues covered in shareholder voting' in at least one row.

For rows where 'Forests' is selected in column 'Environmental issues covered in shareholder voting':

Points will be awarded per completed row in proportion to the number of rows disclosed.

A maximum of 2/2 points is available for this question.

Management criteria

The following conditions must be met to be eligible for Management points:
'Forests' selected in column 'Environmental issues covered in shareholder voting' in at least one row AND
Full Awareness points awarded.

For rows where 'Forests' is selected in column 'Environmental issues covered in shareholder voting':

i) 'Exercise voting rights directly' selected in column 'Method used to exercise your voting rights as a shareholder' - 1 point

OR

'Exercise voting rights through an external service provider' selected in column 'Method used to exercise your voting rights as a shareholder' AND
Both 'Vote tracking' AND 'Publish requirements of external service providers in relation to environmental issues' selected in column 'How do you ensure your shareholder voting rights are exercised in line with your overall strategy or transition plan?' - 1 point

ii) 'Aligned with the the Kunming-Montreal Global Biodiversity Framework' selected in column 'Global environmental commitments...' AND
Both 'Our shareholder voting is not aligned with any environmental commitment' and 'Not assessed' NOT selected in column 'Global environmental commitments...' - 1 point

A maximum of 2/2 points is available for this question.

One row scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
6	6	2	2	2	2	0	0

Module 6 – Environmental performance – Consolidation approach

Consolidation approach

(6.1) - Provide details on your chosen consolidation approach for the calculation of environmental performance data

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG/FS

6.1 - Scoring criteria

Disclosure criteria

For 'Forests' row:

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3/3 points is available for this question.

Awareness criteria

For 'Forests' row:

All columns completed – 1 point

A maximum of 1/1 point is available for this question.

Management criteria

Not scored.

Leadership criteria

Full Awareness points must be awarded to be eligible for Leadership points.

The same option selected (excluding 'Other, please specify') in column 'Consolidation approach used' in all of the following rows, where applicable - 1 point

- 'Climate change'
- 'Forests'
- 'Water'

(Please note: only rows for the environmental issues that are being disclosed on are considered.)

A maximum of 1/1 point is available for this question.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	1	1	0	0	1	1

Module 8 – Environmental performance - Forests

Exclusions

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

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

8.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

Any option selected in column 'Exclusion from disclosure' – 1 point

A maximum of 1/1 point is available for this question.

Awareness criteria

Not scored.

Management criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

ROUTE A)

'No' selected in column 'Exclusion from disclosure' – 1/1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'Yes' selected in column 'Exclusion from disclosure' – 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Exclusion from disclosure' NOT completed - 0/2.5 points

A maximum of 0/2.5 points is available for this route.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
1	1	0	0	0 or 1	0 or 1	0	0

(8.1.1) - Provide details of these exclusions.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

8.1.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 8/8 points is available for this question.

Awareness criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

Points will be awarded per completed row in proportion to the number of rows disclosed.

A maximum of 1/1 point is available for this question.

Management criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

Full Awareness points must be awarded to be eligible for Management points.

Points will be awarded per completed row in proportion to the number of rows disclosed as follows:

ROUTE A)

All of the following met - 1 point

Any option selected excluding 'Recent acquisition or merger' in column 'Reason for exclusion' AND

'Yes, we are providing the volume excluded' selected in column 'Indicate if you are providing the commodity volume that is being excluded from your disclosure of forests-related data' AND

Figure greater than 0 provided in column 'Volume excluded (metric tons)'.

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

All of the following met - 1 point

'Recent acquisition or merger' selected in column 'Reason for exclusion' AND

Date provided in column 'Completion date of acquisition or merger' is no earlier than one year before the date provided in column 'End date of reporting year' in question 1.4 AND

'Yes' selected in column 'Data from the merger/acquisition will be incorporated in the next reporting year'.

A maximum of 1/1 point is available for this route.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
8	8	1	1	1	1	0	0

Commodity volume data

(8.2) - Provide a breakdown of your total commodity volumes, that is being disclosed on and the split according to including production and/or sourced volumes

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG

8.2 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 4/4 points is available for this question.

Awareness criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

Full Disclosure points must be awarded to be eligible for Awareness points.

i) Figure greater than 0 provided in column 'Disclosure volume (metric tons)' – 2 points

ii) 'Produced and sourced' selected in column 'Produced and/or sourced' in question 1.22 AND both 'Produced' and 'Sourced' selected in column 'Volume type' AND figure greater than 0 provided in column 'Produced volume (metric tons)' AND figure greater than 0 provided in column 'Sourced volume (metric tons)'

OR

'Produced' selected in column 'Produced and/or sourced' in question 1.22 AND 'Produced' selected in column 'Volume type' AND figure greater than 0 provided in column 'Produced volume (metric tons)'

OR

'Sourced' selected in column 'Produced and/or sourced' in question 1.22 AND 'Sourced' selected in column 'Volume type' AND figure greater than 0 provided in column 'Sourced volume (metric tons)' – 1 point

A maximum of 3/3 points is available for this question.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
4	4	3	3	0	0	0	0

(8.2.1) - Does your sourced commodity volume include soy embedded in animal products?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG

8.2.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Scored for Soy only:

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 6/6 points is available for this question.

Awareness criteria

Scored for Soy only:

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

All of the following met - 2 points

'Some or all of our embedded soy volume is included...' selected in column 'Disclosure of embedded soy' AND

Figure greater than 0 provided in column 'Embedded soy disclosure volume (metric tons)' AND

Figure provided in column 'Embedded soy disclosure volume (metric tons)' is less than or equal to figure provided in column 'Sourced volume (metric tons)' in question 8.2.

A maximum of 2/2 points is available for this route.

OR

ROUTE B)

All of the following met - 2 points

'All of our embedded soy volume is excluded...' selected in column 'Disclosure of embedded soy' AND

'Yes' selected in column 'Exclusion from disclosure' in question 8.1 AND

'Embedded soy [soy row only]' selected in column 'Reason for exclusion' AND figure greater than 0 provided in column 'Volume excluded (metric tons)' in any 'Soy' row in question 8.1.1.

A maximum of 2/2 points is available for this route.

Management criteria

Not scored.

Leadership criteria

Scored for Soy only:

'Some or all of our embedded soy volume is included...' selected in column 'Disclosure of embedded soy' AND full Awareness points awarded – 1 point

A maximum of 1/1 point is available for this question.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
6	6	2	2	0	0	1	1

Own land usage and location (production volumes)

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

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

8.3 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

ROUTE A)

'Produced' selected in column 'Volume type' in question 8.2.

Points will be awarded per completed cell in proportion to the number of rows disclosed (excluding column 'Attach a list of production facility names and locations (optional)'). Partially completed rows will not receive full points.

A maximum of 9/9 points is available for this route.

OR

ROUTE B)

'Produced' NOT selected in column 'Volume type' in question 8.2 - 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

ROUTE A)

'Produced' selected in column 'Volume type' in question 8.2.

Points will be awarded per completed row in proportion to the number of rows disclosed as follows:

- i) Any option selected excluding 'Unknown origin' in column 'Country/area' - 1 point
- ii) 'States/equivalent jurisdictions' selected in column 'First-level administrative division' - 0.5 points
- iii) Figure greater than 0 provided in column 'Area (hectares)' - 0.5 points

A maximum of 2/2 points is available for this route.

OR

ROUTE B)

'Produced' NOT selected in column 'Volume type' in question 8.2 - 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

ROUTE A)

'Produced' selected in column 'Volume type' in question 8.2.

The following conditions must be met to be eligible for Management points:

Full Awareness points awarded AND

Full Awareness points awarded in question 8.2.

Points will be awarded per completed row in proportion to the number of rows disclosed as follows:

'Yes' selected in column 'Indicate if you can provide the volume produced on land you own, manage and/or control' AND

Figure greater than 0 provided in column 'Volume produced on land you own, manage and/or control (metric tons)' - 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'Produced' NOT selected in column 'Volume type' in question 8.2 - 0/0 points

A maximum of 0/0 points is available for this route.

Leadership criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

ROUTE A)

'Produced' selected in column 'Volume type' in question 8.2.

Full Management points must be awarded to be eligible for Leadership points.

Sum of figures provided in column 'Volume produced on land you own, manage and/or control (metric tons)' is equal to the figure provided in column 'Produced volume (metric tons)' in question 8.2 ($\pm 5\%$) - 1/1 point

ROUTE B)

'Produced' NOT selected in column 'Volume type' in question 8.2 - 0/0 points

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0 or 9	0 or 9	0 or 2	0 or 2	0 or 1	0 or 1	0 or 1	0 or 1

(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.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG

8.4 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

ROUTE A)

Any option selected – 1 point

A maximum of 1/1 point is available for this route.

OR

NON-DISCLOSURE ROUTE)

Option NOT selected - 0/7 points

A maximum of 0/7 points is available for this route.

Awareness criteria

ROUTE A)

Any option selected - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Option NOT selected - 0/2 points

A maximum of 0/2 points is available for this route.

Management criteria

ROUTE A)

Any option selected - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Option NOT selected - 0/2 points

A maximum of 0/2 points is available for this route.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
1	1	0	0	0	0	0	0

(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

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG

8.4.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 6/6 points is available for this question.

Awareness criteria

Points will be awarded per completed row in proportion to the number of rows disclosed as follows:

Figure greater than 0 provided in column 'Area (hectares)' - 2 points

A maximum of 2/2 points is available for this question.

Management criteria

Full Awareness points awarded – 2 points

A maximum of 2/2 points is available for this question.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
6	6	2	2	2	2	0	0

Commodity sourcing locations (sourced volumes)

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

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG

8.5 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

Points will be awarded per completed cell in proportion to the number of rows disclosed (excluding columns 'List of supplier production and primary processing sites: names and locations (optional)' AND 'Please explain'). Partially completed rows will not receive full points.

A maximum of 4/4 points is available for this question.

Awareness criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

Points will be awarded per completed row in proportion to the number of rows disclosed as follows:

- i) Any option selected excluding 'Unknown origin' in column 'Country/area of origin' – 1 point
- ii) 'States/equivalent jurisdictions' selected in column 'First level administrative division' – 1 point
- iii) Figure greater than 0 provided in column 'Volume sourced from country/area of origin (metric tons)' - 1 point

A maximum of 3/3 points is available for this question.

Management criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

Full Awareness points must be awarded in question 8.2 to be eligible for Management points.

Sum of figures provided in column 'Volume sourced from country/area of origin (metric tons)' is equal to figure provided in column 'Sourced volume (metric tons)' in question 8.2 (up to $\pm 5\%$) – 2 points

A maximum of 2/2 points is available for this question.

Leadership criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

Full Management points awarded – 1 point

A maximum of 1/1 point is available for this question.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
4	4	3	3	2	2	1	1

Biofuels

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

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG

8.6 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Scored for Palm oil only:

ROUTE A)

Any option selected - 1 point

A maximum of 1/1 point is available for this route.

OR

NON-DISCLOSURE ROUTE)

Option NOT selected - 0/4.5 points

A maximum of 0/4.5 points is available for this route.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
1	1	0	0	0	0	0	0

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

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

8.6.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Scored for Palm oil only:

Points will be awarded per completed cell in proportion to the number of rows disclosed.

Partially completed rows will not receive full points.

A maximum of 3.5/3.5 points is available for this question.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3.5	3.5	0	0	0	0	0	0

Targets

(8.7) - Does your organization have a no-deforestation and/or no-conversion target, or any other targets for sustainable production/ sourcing consumption of your disclosed commodities, that was active during the reporting year?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG

8.7 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

ROUTE A)

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 6/6 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Active no-deforestation or no-conversion target' NOT completed - 0/21 points

A maximum of 0/21 points is available for this route.

Awareness criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

ROUTE A)

Full Disclosure points must be awarded to be eligible for Awareness points.

'Yes, we have a no-conversion target' selected in column 'Active no-deforestation or no-conversion target' - 2/2 points

OR

'Yes, we have a no-deforestation target' selected in column 'Active no-deforestation or no-conversion target' – 1.5/2 points

OR

'No, but we plan to have a no-deforestation or no-conversion target in the next two years' selected in column 'Active no-deforestation or no-conversion target' AND 'Yes, we have other targets related to this commodity' selected in column 'Other active targets related

to this commodity, including any which contribute to your no-deforestation or no-conversion target' – 1/2 points

OR

'No, but we plan to have a no-deforestation or no-conversion target in the next two years' selected in column 'Active no-deforestation or no-conversion target' AND
Either 'No, but we plan to have other targets related to this commodity in the next two years' OR 'No, and we do not plan to have other targets related to this commodity in the next two years' selected in column 'Other active targets related to this commodity, including any which contribute to your no-deforestation or no-conversion target' – 0.5/2 points

A maximum of 2/2 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Active no-deforestation or no-conversion target' NOT completed - 0/5 points

A maximum of 0/5 points is available for this route.

Management criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

ROUTE A)

At least 1.5 Awareness points must be awarded to be eligible for Management points.

'Yes, we have a no-conversion target' selected in column 'Active no-deforestation or no-conversion target' AND 'Yes, we have other targets related to this commodity' selected in column 'Other active targets related to this commodity, including any which contribute to your no-deforestation or no-conversion target' – 1 point

OR

'Yes, we have a no-deforestation target' selected in column 'Active no-deforestation or no-conversion target' AND 'Yes, we have other targets related to this commodity' selected in column 'Other active targets related to this commodity, including any which contribute to your no-deforestation or no-conversion target' – 0.5/1 points

A maximum of 1/1 point is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Active no-deforestation or no-conversion target' NOT completed - 0/4 points

A maximum of 0/4 points is available for this route.

Leadership criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

ROUTE A)

Column 'Active no-deforestation or no-conversion target' completed - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Active no-deforestation or no-conversion target' NOT completed - 0/5 points

A maximum of 0/5 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
6	6	2	2	1	1	0	0

(8.7.1) - Provide details on your commodity-specific no-deforestation or no-conversion targets that were active during the reporting year.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG

8.7.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 6/6 points is available for this question.

Awareness criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

Points will be awarded per completed row in proportion to the number of rows disclosed as follows:

i) Any option selected excluding the following in column 'Cutoff date' - 1 point

- '2021'

- '2022'

- '2023'

- '2024'

- 'No cutoff date'

ii) Any option selected excluding 'No target date' in column 'Target date for achieving no-deforestation or no-conversion' - 1 point

A maximum of 2/2 points is available for this question.

Management criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

Full Awareness points (per row) must be awarded to be eligible for Management points.

Points will be awarded per completed row in proportion to the number of rows disclosed as follows:

Any option selected excluding both 'In line with organizational commitments, but sector- or region-wide cutoff date is available' AND 'Other, please specify' in column 'Rationale for selecting cutoff date' - 2 points

A maximum of 2/2 points is available for this question.

Leadership criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

Full Management points (per row) must be awarded to be eligible for Leadership points.

Points will be awarded per completed row in proportion to the number of rows disclosed as follows:

ROUTE A)

'Sourced' selected in column 'Volume type' in question 8.2 AND
'Organization-wide (including suppliers)' selected in column 'No-deforestation or no-conversion target coverage' in question 8.7.

Any option selected excluding the following in column 'Target date for achieving no-deforestation or no-conversion' - 3 points

- '2026-2030'

- '>2030'

- 'No target date'

A maximum of 3/3 points is available for this route.

OR

ROUTE B)

'Sourced' not selected in column 'Volume type' of 8.2 AND
Either 'Organization-wide (including suppliers)' OR 'Organization-wide (direct operations only)' selected in column 'No-deforestation or no-conversion target coverage' in question 8.7.

Any option selected excluding the following in column 'Target date for achieving no-deforestation or no-conversion' - 3 points

- '2026-2030'
- '>2030'
- 'No target date'

A maximum of 3/3 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
6	6	2	2	2	2	3	3

(8.7.2) - Provide details of other commodity-specific targets, and progress made against those targets.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG

8.7.2 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

Points will be awarded per completed cell in proportion to the number of cells displayed (excluding column '% of target achieved relative to base year').

A maximum of 9/9 points is available for this question.

One row scored.

Awareness criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

The following conditions must be met to be eligible for Awareness points:

Full Disclosure points awarded AND

Date provided in column 'Date target was set' is before or the same as the date provided in column 'End date of reporting year' in question 1.4 AND before date provided in column 'End date of target' AND

Date provided in column 'End date of base year' is before or the same as the date provided in column 'End date of reporting year' in question 1.4 AND before date provided in column 'End date of target' AND

Date provided in column 'End date of target' is no earlier than one year before the date provided in column 'End date of reporting year' in question 1.4 AND

Any option excluding 'Other target metric, please specify' selected in column 'Category of target & Quantitative metric' AND

If any '% of...' option selected in column 'Category of target & Quantitative metric' then figure between 0.01-100 provided in column 'Target year figure' AND

If any '% of...' option selected in column 'Category of target & Quantitative metric' then a figure between 0-100 is provided in columns 'Base year figure' AND 'Reporting year figure'.

ROUTE A)

Any option selected excluding 'Achieved and maintained' in column 'Target status in reporting year' AND

Either 'Yes, this target contributes to our no-deforestation target' OR 'Yes, this target contributes to our no-conversion target' selected in column 'Target contributes to no-deforestation or no-conversion target reported in 8.7' - 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

All of the following met - 1 point

'Achieved and maintained' selected in column 'Target status of reporting year' AND

Date provided in column 'End date of base year' is no earlier than one year before the date provided in column 'End date of reporting year' in question 1.4 AND no earlier than one year before the date provided in column 'End date of target' AND

Either 'Yes, this target contributes to our no-deforestation target' OR 'Yes, this target contributes to our no-conversion target' selected in column 'Target contributes to no-deforestation or no-conversion target reported in 8.7' - 1 point

A maximum of 1/1 point is available for this route.

One row scored.

Management criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

Full Awareness points must be awarded to be eligible for Management points.

ROUTE A)

All of the following met - 1 point

Any of the following selected in column 'Target status in reporting year'

- 'New'
- 'Underway'
- 'Achieved'
- 'Revised'

AND

Date provided in column 'End date of target' is after the date provided in column 'End date of reporting year' in question 1.4 OR

Date provided in column 'End date of target' is before or the same as the date provided in column 'End date of reporting year' in question 1.4 AND column '% of target achieved relative to base year' is completed with figure equal to or greater than 100

AND

Any of the following selected in column 'Global environmental treaties/ initiatives/ frameworks aligned with or supported by this target'

- 'Kunming-Montreal Global Biodiversity Framework'
- 'Paris Agreement'
- 'Sustainable Development Goals'
- 'Planetary Boundaries'

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

All of the following met - 1 point
'Achieved and maintained' selected in column 'Target status in reporting year' AND
The figure provided in column 'Base year figure' is equal to the figures provided in
columns 'Target year figure' AND 'Reporting year figure' AND
Figure of 100 provided in column '% of disclosure volume determined as DF/DCF in the
reporting year' in question 8.9 AND
Any of the following selected in column 'Global environmental treaties/ initiatives/
frameworks aligned with or supported by this target'
- 'Kunming-Montreal Global Biodiversity Framework'
- 'Paris Agreement'
- 'Sustainable Development Goals'
- 'Planetary Boundaries'

A maximum of 1/1 point is available for this route.

One row scored.

Leadership criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

Full Management points must be awarded to be eligible for Leadership points.

ROUTE A)

All of the following met - 2 points

Any of the following selected in column 'Target status in reporting year'

- 'New'
- 'Underway'
- 'Achieved'
- 'Revised'

AND

Date provided in column 'End date of target' is before or the same as 31st December 2025

AND

The following formula is met:

'% of target achieved relative to base year' >= ((year in column 'End date of reporting year' of question 1.4 – year in column 'End date of base year')/(year in column 'End date of target' – year in column 'End date of base year'))*100

A maximum of 2/2 points is available for this route.

OR

ROUTE B)

'Achieved and maintained' selected in column 'Target status in reporting year' - 2 points

A maximum of 2/2 points is available for this route.

One row scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
9	9	1	1	1	1	2	2

Traceability

(8.8) - Do you have a traceability system in place to determine the origins and compliance status of your sourced commodity volumes?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG

8.8 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

ROUTE A)

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3/3 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Traceability system' NOT completed - 0/8 points

A maximum of 0/8 points is available for this route.

Awareness criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

'Yes' selected in column 'Traceability system' – 2 points

A maximum of 2/2 points is available for this route.

OR

ROUTE B)

'No, but we plan to establish one within the next two years' selected in column 'Traceability system' – 0.5/4 points

A maximum of 0.5/4 points is available for this route.

OR

ROUTE C)

'No, and we do not plan to establish one within the next two years' selected in column 'Traceability system' - 0/4 points

A maximum of 0/4 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Traceability system' NOT completed - 0/4 points

A maximum of 0/4 points is available for this route.

Management criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

ROUTE A)

'Yes' selected in column 'Traceability system' - 0/0 points

A maximum of 0/0 points is available for this route.

OR

ROUTE B)

Either 'No, but we plan to establish one within the next two years' OR 'No, and we do not plan to establish one within the next two years' selected in column 'Traceability system' – 0/3 points

A maximum of 0/3 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Traceability system' NOT completed - 0/3 points

A maximum of 0/3 points is available for this route.

Leadership criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

ROUTE A)

'Yes' selected in column 'Traceability system' - 0/0 points

A maximum of 0/0 points is available for this route.

OR

ROUTE B)

Either 'No, but we plan to establish one within the next two years' or 'No, and we do not plan to establish one within the next two years' selected in column 'Traceability system' – 0/2 points

A maximum of 0/2 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Traceability system' NOT completed - 0/2 points

A maximum of 0/2 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	0, 0.5 or 2	2 or 4	0	0 or 3	0	0 or 2

(8.8.1) - Provide details of the level of traceability of your sourced commodity volumes.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG

8.8.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

Points will be awarded per completed cell in proportion to the number of cells displayed (excluding column '% of sourced volume reported').

A maximum of 5/5 points is available for this question.

Awareness criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

Full Disclosure points must be awarded to be eligible for Awareness points.

All of the following met - 2 points

Figures provided in the following columns add up to 100% (\pm 5%):

- '% of sourced volume traceable to production unit'
- '% of sourced volume traceable to sourcing area and not to production unit'
- '% of 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'

AND

Figure greater than 0 provided in any of the following columns:

- '% of sourced volume traceable to production unit'
- '% of sourced volume traceable to sourcing area and not to production unit'
- '% of sourced volume traceable to country/area of origin and not to sourcing area or production unit'

AND

Figure less than or equal to 10% provided in column '% of sourced volume from unknown origin'.

A maximum of 2/2 points is available for this question.

Management criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

Full Awareness points must be awarded to be eligible for Management points.

Sum of figures provided in columns '% of sourced volume traceable to production unit' and '% of sourced volume traceable to sourcing area and not to production unit' is greater than or equal to 50% - 3 points

A maximum of 3/3 points is available for this question.

Leadership criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

Full Management points must be awarded to be eligible for Leadership points.

ROUTE A)

Sum of figures provided in columns '% of sourced volume traceable to production unit' AND '% of sourced volume traceable to sourcing area and not to production unit' is greater than or equal to 90% - 2 points

A maximum of 2/2 points is available for this route.

OR

ROUTE B)

Sum of figures provided in columns '% of sourced volume traceable to production unit' AND '% of sourced volume traceable to sourcing area and not to production unit' is greater than or equal to 70% - 1 point

A maximum of 1/2 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
5	5	2	2	3	3	1 or 2	2

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

(8.9) - Does your organization assess the deforestation free (DF) or deforestation and conversion free (DCF) status of the volumes of your disclosed commodities? Indicate DF or DCF status since cutoff date and provide a breakdown of the methods used to assess.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

8.9 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

ROUTE A)

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 6/6 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'DF/DCF status assessed for this commodity' NOT completed - 0/25 point

A maximum of 0/25 points is available for this route.

Awareness criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

All of the following met - 2.5/2.5 points

'Yes, deforestation- and conversion-free (DCF) status assessed' selected in column

'DF/DCF status assessed for this commodity' AND

Figure greater than 0 provided in column '% of disclosure volume determined as DF/DCF in the reporting year' AND

Sum of figures provided in the following columns is equal to or greater than the figure provided in column '% 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'

A maximum of 2.5/2.5 points is available for this route.

OR

ROUTE B)

All of the following met - 2/2.5 points

'Yes, deforestation-free (DF) status assessed' selected in column 'DF/DCF status

assessed for this commodity' AND

Figure greater than 0 provided in column '% of disclosure volume determined as DF/DCF in the reporting year' AND

Sum of figures provided in the following columns is equal to or greater than figure

provided in column '% 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'

A maximum of 2/2.5 points is available for this route.

OR

ROUTE C)

Either 'Yes, deforestation- and conversion-free (DCF) status assessed' OR 'Yes,

deforestation-free (DF) status assessed' selected in column 'DF/DCF status assessed for this commodity' AND Figure of 0 provided in column '% of disclosure volume determined

as DF/DCF in the reporting year' - 0.5/2.5 points

A maximum of 0.5/2.5 points is available for this route.

OR

ROUTE D)

'No, but we plan to do so within the next two years' selected in column 'DF/DCF status assessed for this commodity' - 0.5/2.5 points

A maximum of 0.5/2.5 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'DF/DCF status assessed for this commodity' NOT completed - 0/9.5 points

A maximum of 0/9.5 points is available for this route.

Management criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

The following conditions must be met to be eligible for Management points:

At least 2 Awareness points awarded AND

Full Awareness points awarded in question 8.2.

ROUTE A)

All of the following met - 1/1 point

'Yes, deforestation- and conversion-free (DCF) status assessed' selected in column 'DF/DCF status assessed for this commodity' AND

'Yes, we have a no-conversion target' selected in column 'Active no-deforestation or no-conversion target' in question 8.7 AND

'No-conversion' selected in column 'No-deforestation or no-conversion target' in any row in question 8.7.1 AND

Full Awareness points awarded in question 8.7.1.

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

All of the following met - 0.5/1 points

'Yes, deforestation- and conversion-free (DCF) status assessed' selected in column

'DF/DCF status assessed for this commodity' AND
'Yes, we have a no-deforestation target' selected in column 'Active no-deforestation or no-conversion target' in question 8.7 AND
Full Awareness points awarded in question 8.7.1.

A maximum of 0.5/1 points is available for this route.

OR

ROUTE C)

All of the following met - 0.5/1 points

'Yes, deforestation-free (DF) status assessed' selected in column 'DF/DCF status assessed for this commodity' AND

Either 'Yes, we have a no-conversion target' OR 'Yes, we have a no-deforestation target' selected in column 'Active no-deforestation or no-conversion target' in question 8.7 AND
Full Awareness points awarded in question 8.7.1.

A maximum of 0.5/1 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'DF/DCF status assessed for this commodity' NOT completed - 0/7.5 points

A maximum of 0/7.5 points is available for this route.

Leadership criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

Full Management points must be awarded to be eligible for Leadership points.

(Please note: The applicable route in this scoring level is determined by summing the percentages determined as DCF through each of the three specified methods, but only where full Management points are awarded in the applicable follow-up question (8.9.1 for third-party certification, 8.9.3 for monitoring of production unit, and 8.9.4 for monitoring of sourcing area). As an example: An organization reports 80% of their disclosure volume determined as DCF in the reporting year, of which 50% is determined as DCF through third-party certification, and 50% through monitoring of the sourcing area. If full Management points were awarded for both questions 8.9.1 and 8.9.4, then route A would

apply (50% + 50% > 80%). If full Management points were only awarded for one of 8.9.1 or 8.9.4, then route B would apply (50% < 80%). Note also that organizations are not required to report percentages greater than 0 for all three methods to achieve points in this question.)

ROUTE A)

If the sum of the percentages provided for DCF methods where full Management points are awarded (in questions 8.9.1, 8.9.3 and 8.9.4) is equal to or greater than the percentage provided in column '% of disclosure volume determined as DF/DCF in the reporting year', then points are awarded according to the following formula:

$$(\% \text{ DCF in the reporting year} / 100) * 2$$

A maximum of 2/2 points is available for this route.

OR

ROUTE B)

If the sum of the percentages provided for DCF methods where full Management points are awarded (in questions 8.9.1, 8.9.3 and 8.9.4) is less than the percentage provided in column '% of disclosure volume determined as DF/DCF in the reporting year', then points are awarded according to the following formula:

$$((\% \text{ DCF through a third-party certification scheme} * \text{M points awarded in 8.9.1}) + (\% \text{ DCF through monitoring of production unit} * \text{M points awarded in 8.9.3}) + (\% \text{ DCF through monitoring of sourcing area} * \text{M points awarded in 8.9.4})) / 100$$

(As an example for route B, if the percentages determined as DCF through third-party certification/monitoring of the production unit/monitoring of the sourcing area are 20/30/50%, respectively; and full Management points were awarded for 8.9.1 and 8.9.3 but not 8.9.4: $((20 * 2) + (30 * 2) + (50 * 0)) / 100 = (40 + 60 + 0) / 100 = 1$ point awarded)

Up to 2/2 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
6	6	0.5, 2 or 2.5	2.5	0.5 or 1	1	2	2

(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 volumes, since specified cut-off date.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

8.9.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

Points will be awarded per completed cell in proportion to the number of rows disclosed (excluding column 'Certification documentation'). Partially completed rows will not receive full points.

A maximum of 2/2 points is available for this question.

Awareness criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

Points will be awarded per completed row in proportion to the number of rows disclosed as follows:

i) Any option selected excluding both 'Other forest management/producer certification, please specify' AND 'Other chain-of-custody certification, please specify' in column 'Third-party certification scheme providing full DF/DCF assurance' – 1 point

ii) Figure greater than 0 provided in column '% of disclosure volume determined as DF/DCF through certification scheme providing full DF/DCF assurance' – 1 point

A maximum of 2/2 points is available for this question.

Management criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

Full Awareness points must be awarded to be eligible for Management points.

Sum of figures provided in column '% of disclosure volume determined as DF/DCF through certification scheme providing full DF/DCF assurance' in all rows is greater than or equal to figure provided in column '% of disclosure volume determined as DF/DCF through a third-party certification scheme providing full DF/DCF assurance' in question 8.9 (up to ± 5%) – 2 points

A maximum of 2/2 points is available for this question.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
2	2	2	2	2	2	0	0

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

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG

8.9.2 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

Points will be awarded per completed cell in proportion to the number of rows disclosed (excluding column 'Certification documentation'). Partially completed rows will not receive full points.

A maximum of 3/3 points is available for this question.

Awareness criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

All rows completed (excluding column 'Certification documentation') - 1 point

A maximum of 1/1 point is available for this question.

Management criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

Full Awareness points must be awarded to be eligible for Management points.

Points will be awarded per row in proportion to the number of rows disclosed as follows:

'Production unit monitoring' selected in column 'Additional control methods in place to determine DF/DCF status of volumes certified through scheme not providing full DF/DCF assurance' AND figure greater than 0 provided in column '% of disclosure volume determined as DF/DCF through monitoring of production unit' in question 8.9 - 0.5 points

OR

'Sourcing area monitoring' selected in column 'Additional control methods in place to determine DF/DCF status of volumes certified through scheme not providing full DF/DCF assurance' AND figure greater than 0 provided in column '% of disclosure volume determined as DF/DCF through monitoring of sourcing area' in question 8.9 - 0.5 points

OR

'Third-party certification providing full DF/DCF assurance' selected in column 'Additional

control methods in place to determine DF/DCF status of volumes certified through scheme not providing full DF/DCF assurance' AND figure greater than 0 provided in column '% of disclosure volume determined as DF/DCF through a third-party certification scheme providing full DF/DCF assurance' in question 8.9 – 0.5 points

A maximum of 0.5/0.5 points is available for this question.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	1	1	0.5	0.5	0	0

(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.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

8.9.3 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

Points will be awarded per completed cell in proportion to the number of cells displayed (excluding columns '% of disclosure volume determined as DF/DCF through monitoring of production unit' AND 'Attachment of verification (optional)').

A maximum of 6/6 points is available for this question.

Awareness criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

Full Disclosure points must be awarded to be eligible for Awareness points.

Any option selected excluding 'Other, please specify' in column 'Production unit monitoring approach' - 2 points

A maximum of 2/2 points is available for this question.

Management criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

Full Awareness points must be awarded to be eligible for Management points.

'Yes' selected in column 'DF/DCF status verified' AND
 Figure greater than 0 provided in column '% of your disclosure volume that is both determined as DF/DCF through monitoring of production unit and is verified as DF/DCF' – 2 points

A maximum of 2/2 points is available for this question.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
6	6	2	2	2	2	0	0

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

(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.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

8.9.4 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

Points will be awarded per completed cell in proportion to the number of cells displayed (excluding columns '% of disclosure volume determined as DF/DCF through monitoring of deforestation and conversion within the sourcing area', 'Attachment of verification (optional)' AND 'Attachment indicating risk classification for each sourcing area (optional)').

A maximum of 8/8 points is available for this question.

Awareness criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

Full Disclosure points must be awarded to be eligible for Awareness points.

Any option selected excluding 'Other, please specify' in column 'Monitoring approach used for determining that sourcing areas have no or negligible risk of deforestation or conversion' – 2 points

A maximum of 2/2 points is available for this question.

Management criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

Full Awareness points must be awarded to be eligible for Management points.

'Yes' selected in column 'DF/DCF status is verified' AND
 Figure greater than 0 provided in column '% of your disclosure volume that is both determined as DF/DCF through sourcing area monitoring and is verified as DF/DCF' – 2 points

A maximum of 2/2 points is available for this question.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
8	8	2	2	2	2	0	0

(8.10) - Indicate whether you have assessed monitored or estimated the deforestation or and conversion footprint of other natural ecosystems for your disclosed commodities over the past 5 years, or since a specified cutoff date, and provide details.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG

8.10 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

ROUTE A)

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3/3 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Monitoring or estimating your deforestation and conversion footprint' NOT completed - 0/8 points

A maximum of 0/8 points is available for this route.

Awareness criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

'Yes' selected in column 'Monitoring or estimating your deforestation and conversion footprint' – 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'No, but we plan to monitor or estimate our deforestation and conversion footprint in the next two years' selected in column 'Monitoring or estimating your deforestation and conversion footprint' – 0.5/1 points

A maximum of 0.5/1 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Monitoring or estimating your deforestation and conversion footprint' NOT completed - 0/2 points

A maximum of 0/2 points is available for this route.

Management criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

ROUTE A)

'Yes' selected in column 'Monitoring or estimating your deforestation and conversion footprint' - 0/0 points

A maximum of 0/0 points is available for this route.

OR

ROUTE B)

Either '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' selected in column 'Monitoring or estimating your deforestation and conversion footprint' - 0/3 points

A maximum of 0/3 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Monitoring or estimating your deforestation and conversion footprint' NOT completed - 0/3 points

A maximum of 0/3 points is available for this route.

Leadership criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

ROUTE A)

Column 'Monitoring or estimating your deforestation and conversion footprint' completed - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Monitoring or estimating your deforestation and conversion footprint' NOT completed - 0/1 points

A maximum of 0/1 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	0.5 or 1	1	0	0 or 3	0	0

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

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

8.10.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 5/5 points is available for this question.

Awareness criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

ROUTE A)

'Produced' selected AND 'Sourced' NOT selected in column 'Volume type' in question 8.2
AND

'We monitor the deforestation and conversion footprint on the land we own, manage or control' selected in column 'Monitoring and estimating your deforestation and conversion footprint' in any row - 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'Sourced' selected AND 'Produced' NOT selected in column 'Volume type' in question 8.2
AND

Either 'We monitor the deforestation and conversion footprint in our value chain' OR 'We estimate the deforestation and conversion footprint based on sourcing area' selected in column 'Monitoring and estimating your deforestation and conversion footprint' in any row - 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE C)

Both 'Produced' AND 'Sourced' selected in column 'Volume type' in question 8.2 AND
'We monitor the deforestation and conversion footprint on the land we own, manage or control' selected in column 'Monitoring and estimating your deforestation and conversion footprint' in any row AND

Either 'We monitor the deforestation and conversion footprint in our value chain' OR 'We estimate the deforestation and conversion footprint based on sourcing area' selected in column 'Monitoring and estimating your deforestation and conversion footprint' in any

row - 1 point

A maximum of 1/1 point is available for this route.

Management criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

Full Awareness points must be awarded to be eligible for Management points.

Points will be awarded per completed row as follows:

'Since a specified cutoff date' selected in column 'Reporting of deforestation and conversion footprint' AND
Year provided in column 'Year of cutoff date' is before or the same as 2020 - 2 points

OR

'During the last 5 years' selected in column 'Reporting of deforestation and conversion footprint' - 2 points

A maximum of 2/2 points is available for this question.

Leadership criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

Full Management points must be awarded to be eligible for Leadership points.

ROUTE A)

'We monitor the deforestation and conversion footprint on the land we own, manage or control' selected in column 'Monitoring and estimating your deforestation and conversion footprint' in any row.

i) Figures provided in column '% of disclosure volume monitored or estimated' add up to 100% (\pm 5%) - 0.5 points

ii) Figure of 0 provided in all of the following columns (where applicable) in all rows where

'We monitor the deforestation and conversion footprint on the land we own, manage or control' selected in column 'Monitoring and estimating your deforestation and conversion footprint' - 0.5 points

- '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)'

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'We monitor the deforestation and conversion footprint on the land we own, manage or control' NOT selected in column 'Monitoring and estimating your deforestation and conversion footprint' in any row.

Figures provided in column '% of disclosure volume monitored or estimated' add up to 100% (± 5%) - 1 point

A maximum of 1/1 point is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
5	5	1	1	2	2	1	1

(8.11) - For volumes not determined as DCF , provide details of actions taken in the reporting year towards assessing DCF status.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG

8.11 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

ROUTE A)

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 1/1 point is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Actions taken to increase production or sourcing of DCF volumes' NOT completed - 0/6 points

A maximum of 0/6 points is available for this route.

Awareness criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

ROUTE A)

'Yes' selected in column 'Actions taken to increase production or sourcing of DCF volumes' – 2 points

A maximum of 2/2 points is available for this route.

OR

ROUTE B)

'No, but we plan to within the next two years' selected in column 'Actions taken to increase production or sourcing of DCF volumes' – 1/2 points

A maximum of 1/2 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Actions taken to increase production or sourcing of DCF volumes' NOT completed - 0/3 points

A maximum of 0/3 points is available for this route.

Management criteria

Not scored.

Leadership criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

ROUTE A)

Column 'Actions taken to increase production or sourcing of DCF volumes' completed - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Actions taken to increase production or sourcing of DCF volumes' NOT completed - 0/1 points

A maximum of 0/1 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
1	1	1 or 2	2	0	0	0	0

(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.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

8.11.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 5/5 points is available for this question.

Awareness criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

Points will be awarded per completed row in proportion to the number of rows disclosed as follows:

Figure greater than 0 provided in column '% of disclosure volume that is covered by this action' - 1 point

A maximum of 1/1 point is available for this question.

Management criteria

Not scored.

Leadership criteria

Scored separately for each disclosed commodity (of Timber products, Palm oil, Cattle products, Soy):

Full Awareness points must be awarded to be eligible for Leadership points.

ROUTE A)

All of the following met - 1/1 point

'Engaging and working collaboratively in landscape/jurisdictional initiatives' selected in column 'Action type' AND

'Yes, we engage in landscape/jurisdictional initiatives' selected in column 'Engagement in landscape/jurisdictional initiatives' in question 8.15 AND

'Yes, we do produce/source from this landscape/jurisdiction, and we are able/willing to disclose volume data' selected in column 'Does any of your produced and/or sourced commodity volume originate from this landscape/jurisdiction...' in question 8.15.3 AND

The relevant commodity is selected in column 'Commodity' in question 8.15.3.

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

All of the following met - 1/1 point

'Working with non-compliant suppliers' selected in column 'Action type' AND

'Yes' selected in column 'Engaging with this stakeholder on environmental issues' AND

'Forests' selected in column 'Environmental issues covered' in row 'Suppliers' in question 5.11 AND

'Yes, environmental requirements related to this environmental issue are included in our supplier contracts' selected in column 'Suppliers have to meet specific environmental requirements...' in row 'Forests' in question 5.11.5 AND

'No deforestation or conversion of other natural ecosystems' selected in column 'Environmental requirement' AND any option selected excluding both 'None' and 'Unknown' selected in column '% of non-compliant suppliers engaged' in any 'Forests' row in question 5.11.6.

A maximum of 1/1 point is available for this route.

OR

ROUTE C)

All of the following met - 1/1 point

'Working with non-compliant suppliers' selected in column 'Action type' AND

'Yes' selected in column 'Engaging with this stakeholder on environmental issues' AND

'Forests' selected in column 'Environmental issues covered' in row 'Suppliers' in question 5.11 AND

The relevant commodity is selected in column 'Commodity' AND any of the following options selected in column 'Type and details of engagement' in any 'Forests' row in question 5.11.7

- 'Develop or distribute resources on how to map upstream value chain'
- 'Provide training, support and best practices on how to mitigate environmental impact'
- 'Provide training, support and best practices on how to set science-based targets'
- 'Support suppliers to develop public time-bound action plans with clear milestones'
- 'Support suppliers to set their own environmental commitments across their operations'
- 'Other capacity building activity, please specify'
- 'Feature environmental performance in supplier awards scheme'
- 'Include long-term contracts linked to environmental commitments'
- 'Offer purchase guarantee linked to best agricultural practices'
- 'Pay higher prices linked to best agricultural practices'
- 'Provide financial incentives for certified products'
- 'Provide financial incentives for environmental performance'
- 'Other financial incentive, please specify'
- 'Collaborate with suppliers on innovations to reduce environmental impacts in products and services'
- 'Encourage collaborative work in landscapes or jurisdictions'
- 'Engage with suppliers to advocate for policy or regulatory change to address environmental challenges'
- 'Run a campaign to encourage innovation to reduce environmental impacts on products and services'
- 'Other innovation and collaboration activity, please specify'

A maximum of 1/1 point is available for this route.

OR

ROUTE D)

All of the following met - 1/1 point

'Working with smallholders' selected in column 'Action type' AND

'Yes' selected in column 'Engaging with this stakeholder on environmental issues' in question 5.11 AND

The relevant commodity selected in column 'Commodity' in any row in question 5.11.8.

A maximum of 1/1 point is available for this route.

One row scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
5	5	1	1	0	0	1	1

Certified commodity volumes sold

(8.12) - Can you indicate the percentage of certified volume sold to each requesting CDP supply chain member, for each of your disclosed commodities?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

8.12 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Not scored.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0	0	0	0	0	0	0	0

(8.12.1) - For each of your requesting CDP supply chain members, indicate the percentage of certified volume sold per for your disclosed commodities.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG

8.12.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Not scored.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0	0	0	0	0	0	0	0

Emissions

(8.13) - For your disclosed commodities, do you estimate the GHG emission reductions and/or removals from land use and land use change that have occurred in your direct operations and/or value chain ?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG

8.13 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Not scored.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0	0	0	0	0	0	0	0

(8.13.1) - For your disclosed commodity(ies), provide details on the actions implemented in your direct operations and/or supply chain that have resulted in a reduction of GHG emissions and/or enhancement in removals.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

8.13.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Not scored.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0	0	0	0	0	0	0	0

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.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

8.14 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed (excluding column 'Indicate if you collect data regarding compliance with the Brazilian Forest Code').

A maximum of 5/5 points is available for this question.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

'Yes, from both suppliers and owned/managed/controlled land' selected in column 'Assess legal compliance with forest regulations' - 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

Only 'Produced' selected in column 'Volume type' in all rows in question 8.2 AND
 'Yes, from owned, managed and/or controlled land' selected in column 'Assess legal compliance with forest regulations' - 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE C)

Only 'Sourced' selected in column 'Volume type' in all rows in question 8.2 AND
 'Yes, from suppliers' selected in column 'Assess legal compliance with forest regulations'
 - 1 point

A maximum of 1/1 point is available for this route.

Management criteria

The following conditions must be met to be eligible for Management points:

Full Awareness points awarded AND
 Full Awareness points awarded in question 8.2

Two or more options selected in column 'Aspects of legislation considered' - 1 point

A maximum of 1/1 point is available for this question.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
5	5	1	1	1	1	0	0

Landscape and jurisdictional approaches and initiatives

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

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

8.15 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

ROUTE A)

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3/3 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Engagement in landscape/jurisdictional initiatives' NOT completed - 0/11 points

A maximum of 0/11 points is available for this route.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

'Yes, we engage in landscape/jurisdictional initiatives' selected in column 'Engagement in landscape/jurisdictional initiatives' – 2 points

A maximum of 2/2 points is available for this route.

OR

ROUTE B)

'No, we do not engage in landscape/jurisdictional initiatives, but we plan to in the next two years' selected in column 'Engagement in landscape/jurisdictional initiatives' – 1/2 points

A maximum of 1/2 points is available for this route.

OR

ROUTE C)

'No, we do not engage in landscape/jurisdictional initiatives, and we do not plan to within the next two years' selected in column 'Engagement in landscape/jurisdictional initiatives' – 0/2 points

A maximum of 0/2 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Engagement in landscape/jurisdictional initiatives' NOT completed - 0/4 points

A maximum of 0/4 points is available for this route.

Management criteria

ROUTE A)

'Yes, we engage in landscape/jurisdictional initiatives' selected in column 'Engagement in landscape/jurisdictional initiatives' - 0/0 points

A maximum of 0/0 points is available for this route.

OR

ROUTE B)

Either option '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' selected in column 'Engagement in landscape/jurisdictional initiatives' - 0/2 points

A maximum of 0/2 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Engagement in landscape/jurisdictional initiatives' NOT completed - 0/2 points

A maximum of 0/2 points is available for this route.

Leadership criteria

ROUTE A)

'Yes, we engage in landscape/jurisdictional initiatives' selected in column 'Engagement in landscape/jurisdictional initiatives' - 0/0 points

A maximum of 0/0 points is available for this route.

OR

ROUTE B)

Either option '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' selected in column 'Engagement in landscape/jurisdictional initiatives' - 0/1 points

A maximum of 0/1 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Engagement in landscape/jurisdictional initiatives' NOT completed - 0/1 points

A maximum of 0/1 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	0, 1 or 2	2	0	0 or 2	0	0 or 1

(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.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

8.15.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 2/2 points is available for this question.

Awareness criteria

Three or more options selected excluding both 'No criteria considered' AND 'Other, please specify' in column 'Criteria for prioritizing landscapes/jurisdictions for engagement' AND Column 'Explain your process for prioritizing landscapes/jurisdictions for engagement' is completed - 1 point

A maximum of 1/1 point is available for this question.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
2	2	1	1	0	0	0	0

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

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG

8.15.2 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of rows disclosed (excluding column 'Attach public information about the initiative (optional)'). Partially completed rows will not receive full points.

A maximum of 8/8 points is available for this question.

Awareness criteria

All of the following columns completed - 2 points

- 'Name of initiative'
- 'Country/area'
- 'Name of landscape or jurisdiction area'
- 'Type of engagement'
- 'Engagement start year'
- 'Engagement end year'
- 'Landscape goals supported by engagement'
- 'Organization actions supporting initiative'
- 'Types of partners engaged in the initiative design and implementation'
- 'Description of engagement'
- 'Collective monitoring framework used to measure progress towards landscape goals and actions'

A maximum of 2/2 points is available for this question.

One row scored.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

- i) Any option selected excluding 'Other, please specify' in column 'Type of engagement' - 0.5 points

- ii) Three or more options selected excluding 'Other, please specify' in column 'Landscape goals supported by engagement' AND Three or more options selected excluding 'Other, please specify' in column 'Organization actions supporting initiative' - 0.5 points

- iii) Three or more options selected in column 'Type of partners engaged in the initiative design and implementation' - 0.5 points

- iv) 'Yes' selected in column 'Indicate if you can provide the size of the area covered by the initiative' AND Figure greater than 0 provided in column 'Area covered by the initiative (ha)' – 0.5 points

A maximum of 2/2 points is available for this question.

One row scored.

Leadership criteria

Full Management points must be awarded to be eligible for Leadership points.

'Yes, progress is collectively monitored using a shared external framework, please specify' selected in column 'Collective monitoring framework used to measure progress towards landscape goals and actions' AND column 'State the achievements of your engagement so far and how progress is monitored' is completed - 1 point

A maximum of 1/1 point is available for this question.

One row scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
8	8	2	2	2	2	1	1

(8.15.3) - For each of your disclosed commodities, provide details of the disclosure production/ consumption volumes from each of the landscapes/jurisdictions you engage in

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

8.15.3 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 4/4 points is available for this question.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
4	4	0	0	0	0	0	0

External activities

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

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG

8.16 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

ROUTE A)

Any option selected – 1 point

A maximum of 1/1 point is available for this route

OR

NON-DISCLOSURE ROUTE)

Option NOT selected - 0/5 points

A maximum of 0/5 points is available for this route

Awareness criteria

ROUTE A)

'Yes' selected – 1 point

A maximum of 1/1 point is available for this route

OR

ROUTE B)

'No, but we plan to within the next two years' selected – 0.5/1 points

A maximum of 0.5/1 points is available for this route

OR

ROUTE C)

'No, and we do not plan to within the next two years' selected – 0/1 points

A maximum of 0/1 points is available for this route

OR

NON-DISCLOSURE ROUTE)

Option NOT selected - 0/3 points

A maximum of 0/3 points is available for this route

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
1	1	0, 0.5 or 1	1	0	0	0	0

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

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

8.16.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 5/5 points is available for this question.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

Any option selected excluding 'Other, please specify' in column 'Activities' – 2 points

A maximum of 2/2 points is available for this question.

One row scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
5	5	2	2	0	0	0	0

Ecosystem restoration projects

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

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

8.17 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

ROUTE A)

Any option selected - 1 point

A maximum of 1/1 point is available for this route

OR

NON-DISCLOSURE ROUTE)

No option selected - 0/7 points

A maximum of 0/7 points is available for this route

Awareness criteria

ROUTE A)

'Yes' selected - 1 point

A maximum of 1/1 point is available for this route

OR

ROUTE B)

'No, but we plan to implement a project(s) within the next two years' selected - 0.5/1 points

A maximum of 0.5/1 points is available for this route

OR

ROUTE C)

'No, and we do not plan to implement project(s) within the next two years' selected - 0/1 points

A maximum of 0/1 points is available for this route

OR

NON-DISCLOSURE ROUTE)

Option NOT selected - 0/3.5 points

A maximum of 0/3.5 points is available for this route

Management criteria

ROUTE A)

'Yes' selected - 0/0 points

A maximum of 0/0 points is available for this route

OR

ROUTE B)

Either 'No, but we plan to implement a project(s) within the next two years' OR 'No, and we

do not plan to implement project(s) within the next two years' selected - 0/2 points

A maximum of 0/2 points is available for this route

OR

NON-DISCLOSURE ROUTE)

Option NOT selected - 0/2 points

A maximum of 0/2 points is available for this route

Leadership criteria

ROUTE A)

'Yes' selected - 0/0 points

A maximum of 0/0 points is available for this route.

OR

ROUTE B)

Either 'No, but we plan to implement a project(s) within the next two years' OR 'No, and we do not plan to implement project(s) within the next two years' selected - 0/1 points

A maximum of 0/1 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Option NOT selected - 0/1 points

A maximum of 0/1 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
1	1	0, 0.5 or 1	1	0	0 or 2	0	0 or 1

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

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

8.17.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 6/6 points is available for this question.

Awareness criteria

The following conditions must be met to be eligible for Awareness points:

At least 3 Disclosure points awarded AND

Any option selected excluding 'Other, please specify' in column 'Project type' AND

Both columns 'Description of project' and 'Please explain' completed.

- i) Any option selected excluding both 'Other, please specify' AND 'No measured benefits' in column 'Expected benefits of project' - 0.5 points
- ii) Any option selected in column 'Where is the project taking place in relation to your value chain?' - 0.5 points
- iii) Column 'Start year' completed - 0.5 points
- iv) Any option selected excluding 'Never' in column 'Monitoring frequency' - 0.5 points
- v) 'Set aside land' selected in column 'Project type' AND Figure provided in both columns 'Latitude' AND 'Longitude' OR
Any option selected excluding 'Set aside land' in column 'Project type' AND column 'Country/Area' completed - 0.5 points

A maximum of 2.5/2.5 points is available for this question.

One row scored.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

- i) Any option selected excluding both 'Never' AND 'Every five years' in column 'Monitoring frequency' - 1 point
- ii) Any option selected excluding 'Other, please specify' in column 'For which of your expected benefits are you monitoring progress?' - 1 point

A maximum of 2/2 points is available for this question.

One row scored.

Leadership criteria

Full Management points awarded - 1 point

A maximum of 1/1 point is available for this question.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
6	6	2.5	2.5	2	2	1	1

Module 12 – Environmental performance – Financial services

Environmental impact of portfolio and emissions breakdown

(12.1) - Does your organization measure the impact of your portfolio on the environment?

Theme	Sector that scoring criteria apply to
F	FS

12.1 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

Points will be awarded per completed cell in the following columns (if applicable) in proportion to the number of rows disclosed:

- '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'

Partially completed rows will not receive full points.

A maximum of 3/3 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'We measure the impact of our portfolio on forests' NOT completed in all rows - 0/10 points

A maximum of 0/10 points is available for this route.

Awareness criteria

ROUTE A)

Full Disclosure points must be awarded to be eligible for Awareness points.

Points will be awarded per row in proportion to the number of rows disclosed as follows:

'Yes' selected in column 'We measure the impact of our portfolio on forests' - 1 point

OR

'No, but we plan to do so in the next two years' selected in column 'We measure the impact of our portfolio on forests' - 0.5/1 points

A maximum of 1/1 point is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'We measure the impact of our portfolio on forests' NOT completed in all rows - 0/2 points

A maximum of 0/2 points is available for this route.

Management criteria

ROUTE A)

'Yes' selected in column 'We measure the impact of our portfolio on forests' - 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

Either 'No, but we plan to do so in the next two years' OR 'No, and we do not plan to do so in the next two years' selected in column 'We measure the impact of our portfolio on forests' - 0/1 points

A maximum of 0/1 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'We measure the impact of our portfolio on forests' NOT completed in all rows - 0/2 points

A maximum of 0/2 points is available for this route.

Leadership criteria

ROUTE A)

Column 'We measure the impact of our portfolio on forests' completed in any row - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'We measure the impact of our portfolio on forests' NOT completed in all rows - 0/1 points

A maximum of 0/1 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	1	1	0 or 1	1	0	0

(12.1.3) - Provide details of the other metrics used to track the impact of your portfolio on the environment.

Theme	Sector that scoring criteria apply to
F	FS

12.1.3 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue':

Points will be awarded per completed cell in proportion to the number of cells displayed (excluding columns '% of portfolio covered in relation to total portfolio value' AND '% of emissions calculated using data obtained from clients/investees' AND 'Total value of assets included in the calculation').

A maximum of 7/7 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue':

Points will be awarded per completed row in proportion to the number of rows displayed (excluding columns '% of portfolio covered in relation to total portfolio value' AND '% of emissions calculated using data obtained from clients/investees' AND 'Total value of assets included in the calculation').

A maximum of 1/1 point is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue':

Full Awareness points must be awarded to be eligible for Management points.

Figure greater than 0 provided in column 'Metric value in the reporting year' - 1 point

A maximum of 1/1 point is available for this route.

One row scored.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Leadership criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue':

Full Management points awarded - 1 point

A maximum of 1/1 point is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
7	7	1	1	1	1	1	1

Portfolio values

(12.4) - Does your organization provide finance or insurance to companies operating in the commodity supply chain? If so, for each commodity and portfolio, state the values of your financing and/or insurance in the reporting year.

Theme	Sector that scoring criteria apply to
F	FS

12.4 - (FS) Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 4/4 points is available for this question.

Awareness criteria

Points will be awarded per row in proportion to the number of rows displayed as follows:

ROUTE A)

For 'Lending...' rows:

'Yes' must be selected in column 'Finance or insurance provided...' to be eligible for Awareness points.

- i) Any option selected in column 'Commodity value chain stage coverage' - 1 point
- ii) Figure greater than 0 is provided in column 'Portfolio exposure (unit currency – as specified in 1.2)' - 0.5 points
- iii) Figure is provided in column 'New loans advanced in reporting year (unit currency – as specified in 1.2)' - 0.5 points

A maximum of 2/2 points is available for this route.

OR

ROUTE B)

For 'Investing...' rows:

'Yes' must be selected in column 'Finance or insurance provided...' to be eligible for Awareness points.

- i) Any option selected in column 'Commodity value chain stage coverage' - 1 point

ii) Figure greater than 0 is provided in column 'Portfolio exposure (unit currency – as specified in 1.2)' - 1 point

A maximum of 2/2 points is available for this route.

OR

ROUTE C)

For 'Insuring...' rows:

'Yes' must be selected in column 'Finance or insurance provided...' to be eligible for Awareness points.

i) Any option selected in column 'Commodity value chain stage coverage' - 1 point

ii) Figure greater than 0 is provided in column 'Portfolio exposure (unit currency – as specified in 1.2)' - 0.5 points

iii) Figure is provided in column 'Total premium written in reporting year (unit currency – as specified in 1.2)' - 0.5 points

A maximum of 2/2 points is available for this route.

OR

ROUTE D)

'Unknown' selected in column 'Finance or insurance provided...' – 0/2 points

A maximum of 0/2 points is available for this route.

OR

ROUTE E)

'No' selected in column 'Finance or insurance provided...' - 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

Full Awareness points awarded - 1 point

A maximum of 1/1 point is available for this question.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
4	4	0 or 2	0 or 2	1	1	0	0

Environmentally sustainable products/services

(12.6) - Do any of your existing products and services enable clients to mitigate and/or adapt to the effects of environmental issues?

Theme	Sector that scoring criteria apply to
F	FS

12.6 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3/3 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Existing products and services...' NOT completed - 0/8 points

A maximum of 0/8 points is available for this route.

Awareness criteria

ROUTE A)

'Yes' selected in column 'Existing products and services...' - 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'No, but we plan to...' selected in column 'Existing products and services...' AND
Both columns 'Primary reasons for not offering products and services ...' AND 'Explain
why your organization does not offer products and services...' completed - 0.5/1 points

A maximum of 0.5/1 points is available for this route.

OR

ROUTE C)

'No, and we do not plan to...' selected in column 'Existing products and services...' - 0/1
points

A maximum of 0/1 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Existing products and services...' NOT completed - 0/3 points

A maximum of 0/3 points is available for this route.

Management criteria

ROUTE A)

'Yes' selected in column 'Existing products and services...' - 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

Either 'No, but we plan to...' OR 'No, and we do not plan to...' selected in column 'Existing products and services...' - 0/1.5 points

A maximum of 0/1.5 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Existing products and services...' NOT completed - 0/4 points

A maximum of 0/4 points is available for this route.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	0, 0.5 or 1	1	0 or 1	1 or 1.5	0	0

(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.

Theme	Sector that scoring criteria apply to
F	FS

12.6.1 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue':

Points will be awarded per completed cell in proportion to the number of rows disclosed.
Partially completed rows will not receive full points.

A maximum of 5/5 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue' - 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

The following conditions must be met to be eligible for Awareness points:
Full Disclosure points must be awarded AND
'Forests' selected in column 'Environmental issue' in at least one row.

For rows where 'Forests' is selected in column 'Environmental issues':

Points will be awarded per row in proportion to the number of rows disclosed as follows:

- i) Any of the following options selected in column 'Type of solution financed, invested in or insured' - 2 points
- 'Sustainable forest management'
 - 'Ecosystem protection'
 - 'Ecosystem restoration'
 - 'Reforestation'
 - 'Landscape and/or jurisdictional initiative'
 - 'Regenerative production'
 - 'Nature-based solutions'
 - 'Other, please specify'
 - 'Not applicable'

A maximum of 2/2 points is available for this question.

Management criteria

The following conditions must be met to be eligible for Management points:
 Full Awareness points must be awarded AND
 'Forests' selected in column 'Environmental issue' in at least one row.

For rows where 'Forests' is selected in column 'Environmental issues':

Points will be awarded per row in proportion to the number of rows disclosed as follows:

- i) Any option selected excluding 'Externally classified using other taxonomy or methodology, please specify' in column 'Taxonomy or methodology used to identify product characteristics' - 1 point
- ii) Figure greater than 0 provided in both columns '% of portfolio aligned with a taxonomy or methodology in relation to total portfolio value' AND '% of asset value aligned with a taxonomy or methodology' - 2 points

A maximum of 3/3 points is available for this question.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
5	5	2	2	3	3	0	0

Other portfolio targets

(12.7) - Has your organization set targets for deforestation and conversion-free and/or water secure lending, investing and/or insuring?

Theme	Sector that scoring criteria apply to
F	FS

12.7 - (FS) Scoring criteria

Disclosure criteria

For the 'Forests' row:

ROUTE A)

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 2/2 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Target set' NOT completed - 0/9 points

A maximum of 0/9 points is available for this route.

Awareness criteria

For the 'Forests' row:

ROUTE A)

'Yes, we have set deforestation and conversion-free lending, investing and/or insuring targets' selected in column 'Target set' - 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'No, we have not set such targets, but we plan to within the next two years' selected in column 'Target set' AND

Column 'Explain why your organization has not set targets for deforestation- and conversion-free and/or water secure lending, investing and/or insuring' completed - 0.5/1 points

A maximum of 0.5/1 points is available for this route.

OR

ROUTE C)

'No, we have not set such targets and we do not plan to in the next two years' selected in column 'Target set' - 0/1 points

A maximum of 0/1 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Target set' NOT completed - 0/2.5 points

A maximum of 0/2.5 points is available for this route.

Management criteria

For the 'Forests' row:

ROUTE A)

'Yes, we have set deforestation and conversion-free lending, investing and/or insuring targets' selected in column 'Target set' - 1 point

A maximum of 1/1 point is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Target set' NOT completed - 0/3 points

A maximum of 0/3 points is available for this route.

Leadership criteria

For the 'Forests' row:

ROUTE A)

Column 'Target set' completed - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)
 Column 'Target set' NOT completed - 0/1 points

A maximum of 0/1 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
2	2	0, 0.5 or 1	1	1	1	0	0

(12.7.1) - Provide details of your targets for deforestation-free and conversion-free and/or water secure lending, investing and/or insuring.

Theme	Sector that scoring criteria apply to
F	FS

12.7.1 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue covered by the target':

Points will be awarded per completed cell in proportion to the number of cells displayed (excluding column '% of target achieved').

A maximum of 7/7 points is available for this route.

One row scored

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue covered by the target' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue covered by the target':

The following conditions must be met to be eligible for Awareness points:

Full Disclosure points awarded AND

Year provided in column 'End date of base year' must be before or the same as the year provided in column 'Date target was set' AND

Year provided in column 'Date target was set' must be before or the same as the year at the end of the reporting period provided in column 'End date of reporting year' in question 1.4 AND

Year provided in column 'Date target was set' AND the year provided in column 'End date of base year' must be before the year provided in column 'End date of target' AND

Year provided in column 'End date of target' is the same as or after the year at the end of the reporting period provided in column 'End date of reporting year' in question 1.4 AND

If any '% of...' option is selected in column 'Target metric': column 'Target value' must be completed with a figure between 0.01-100.

i) Any option excluding 'Other, please specify' selected in column 'Targets set' - 1 point

ii) Figure greater than 0 provided in column '% of portfolio covered by the target in relation to total portfolio value' – 0.5 points

A maximum of 1.5/1.5 points is available for this route.

One row scored

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue covered by the target' – 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue covered by the

target':

Full Awareness points must have been awarded to be eligible for Management points.

Column '% of target achieved' is completed with figure greater than 0 OR year provided in column 'Date target was set' is the same as the end of the reporting period provided in column 'End date of reporting year' in question 1.4 – 2 points

A maximum of 2/2 points is available for this route.

One row scored.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue covered by the target' – 0/0 points

A maximum of 0/0 points is available for this route.

Leadership criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue covered by the target':

Full Management points must be awarded to be eligible for Leadership points.

All of the following met - 1 point

Date provided in column 'End date of target' is before 1st July 2031 AND

Figure greater than 0 provided in column '% of target achieved' AND

The following formula must be met: $\text{Figure provided in column '% of target achieved' } \geq \frac{(\text{year in column 'End date of reporting year' in question 1.4} - \text{year in column 'End date of base year'})}{(\text{year in column 'End date of target'} - \text{year in column 'End date of base year'})} * 100$.

A maximum of 1/1 point is available for this route.

One row scored.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue covered by the target' – 0/0 points

A maximum of 0/0 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
7	7	1.5	1.5	2	2	1	1

Module 13 – Further information & Sign-off

Verification of other environmental information

(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?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

13.1 - Scoring criteria

Disclosure criteria

ROUTE A)

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3/3 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Other environmental information included in your CDP response is verified and/or assured by a third party' NOT completed - 0/5 points

A maximum of 0/5 points is available for this route.

Awareness criteria

ROUTE A)

Full Disclosure points must be awarded to be eligible for Awareness points.

Any option selected excluding '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' in column 'Other environmental information included in your CDP response is verified and/or assured by a third party' – 1 point

A maximum of 1/1 point is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Other environmental information included in your CDP response is verified and/or assured by a third party' NOT completed - 0/2 points

A maximum of 0/2 points is available for this route.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

'Yes' selected in column 'Other environmental information included in your CDP response is verified and/or assured by a third party' – 1 point

A maximum of 1/1 point is available for this question.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	1	1	1	1	0	0

(13.1.1) - Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

13.1.1 - Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue for which data has been verified and/or assured':

Points will be awarded per completed row in proportion to the number of rows disclosed (excluding column 'Attach verification/assurance evidence/report (optional)'). Partially completed rows will not receive full points.

A maximum of 2/2 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue for which data has been verified and/or assured' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

ROUTE A)

For rows where 'Forests' is selected in column 'Environmental issue for which data has been verified and/or assured':

Table completed – 1 point

A maximum of 1/1 point is available for this route.

OR

NOT APPLICABLE ROUTE)

'Forests' NOT selected in column 'Environmental issue for which data has been verified and/or assured' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
2	2	1	1	0	0	0	0

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.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

13.2 - Scoring criteria

Disclosure criteria

Not scored.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0	0	0	0	0	0	0	0

Sign off

(13.3) - Provide the following information for the person that has signed off (approved) your CDP response.

Theme	Sector that scoring criteria apply to
F	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

13.3 - Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 1/1 point is available for this question.

Awareness criteria

Not scored.

Management criteria

Full Disclosure points must be awarded to be eligible for Management points.

ROUTE A)

Any of the following selected in column 'Corresponding job category' – 2 points

- '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'

A maximum of 2/2 points is available for this route.

OR

ROUTE B)

Any of the following selected in column 'Corresponding job category' – 1 point

- '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'

A maximum of 1/2 points is available for this route.

Leadership criteria

Full Management points must be awarded to be eligible for Leadership points.

Any of the following options selected in column 'Corresponding job category' – 1 point

- 'Board Chair'
- 'Director on board'
- 'Chief Executive Officer (CEO)'
- 'Chief Financial Officer (CFO)'
- 'Chief Operating Officer (COO)'
- 'Chief Sustainability Officer (CSO)'
- 'President'
- 'General Counsel'

A maximum of 1/1 point is available for this question.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
1	1	0	0	1 or 2	2	1	1
