



2023 SNAPSHOT TECHNICAL GUIDANCE

Document Control

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Introduction

What is the Snapshot Report?

The Snapshot Report is one of the analytics outputs produced by CDP to help you analyze your supplier data. The Snapshot Report provides a summary of the Key Performance Indicators (KPIs) CDP Supply Chain members monitor when reviewing their supplier responses. A separate snapshot report is created for each theme: climate change, forests, and water security.

What is the purpose of this document?

The KPIs presented in the Snapshot Report are calculated from a combination of direct answers to questions within the CDP questionnaires and in some cases a combination of answers from your suppliers. This document describes what each KPI is measuring and the logic behind each KPI to help improve your understanding of the data output.

How to use this document

The logic behind each KPI is split into clauses describing the requirements for each display option. Each clause will include the display value shown in the report, the source question number(s) from the questionnaire, and the response data required to fulfill that clause. Clauses can also include multiple different scenarios to give the same display value, these are indicated by “OR” sections.

For example, the requirements for the following clause are:

- Either question C2.4 does not equal “Yes”
- Or column “*Are you able to provide a potential financial impact figure?*” in question C2.4a does not equal “Yes, a single figure estimate”
- Or column “*Are you able to provide a potential financial impact figure?*” in question C2.4a does not equal “Yes, an estimated range”

DISPLAY “Question not applicable”

WHERE

C2.4 ≠

Yes

OR

C2.4a col Are you able to provide a potential financial impact figure? ≠

Yes, a single figure estimate

OR
Yes, an estimated range

The logic clauses should be read sequentially; the first clause which is satisfied within each KPI is the display value which is shown in the report.

How does this link with other analytic outputs CDP Supply Chain produces?

The snapshot provides a good summary of your supplier responses this year, but it is useful to use it alongside the other analytics outputs listed below to get more detail and a greater understanding of supplier responses.

As part of your supplier data analytics package, you will be able to access the following outputs through your CDP Supply Chain dashboard:

- Supplier Export List
- Snapshot Report
- Full Data Extract
- Supplier Profiles – presents data from the Snapshot report in individual supplier scorecards. Available for lead and premium. Standard members can purchase for an additional fee.
- Browse my Data – a platform for data visualizations based on the Snapshot report
- Custom Report – uses data from the Snapshot report in conjunction with data from other sources
- Scope 3 Report

Useful Resources

- ▼ [2023 Questionnaires and Guidance](#)
- ▼ [2023 Scoring Methodology](#)
- ▼ [2023 Questionnaire Changes Guides](#)

Overview of Changes for 2023

Below is a list of changes to the 2023 Snapshot Report compared with the 2022 Snapshot Report. Details of logic changes can be found in more detail in the specific KPI columns below.

Meta Data Columns (relevant for all three themes)	
Internal member contact name	Removed
Contact first name	Removed
Contact last name	Removed
Contact email	Removed
Contact language	Removed
Climate Change	
Highest level of responsibility	Column names change and options added
KPI: Transition plan aligned to a 1.5 degree world	Column name changes
KPI: Science Based Target	Changes in options
KPI: Renewable energy purchasing behavior	Changes in option name and option added
KPI: Scope 1	Include values greater than or equal to 0 as satisfying “Yes”
KPI: Scope 2 (market-based)	Include values greater than or equal to 0 as satisfying “Yes”
KPI: Scope 2 (location-based)	Include values greater than or equal to 0 as satisfying “Yes”
KPI: Scope 3 (purchased goods and services)	Include values greater than or equal to 0 as satisfying “Yes”
KPI: Verification Scope 1	Now included in Minimum Version questionnaire – “question not applicable” logic removed
KPI: Verification Scope 2	Now included in Minimum Version questionnaire – “question not applicable” logic removed
KPI: Impact on gross global emissions Scope 1 2 combined direction of change	Column name changes

Forests	
KPI: Highest level forest management	Column name changed, Changes to logic
KPI: Sources from high risk zones	Question number change, Options added, Changes to logic
KPI: Exclusions	Question number change, Changes to logic
KPI: Measures forest code compliance in direct operations	Restructure KPI, Changes to logic
KPI: Measures forest code compliance on palm oil in direct operations	Deleted KPI
KPI: Measures forest code compliance on cattle products in direct operations	Deleted KPI
KPI: Measures forest code compliance on soy in direct operations	Deleted KPI
KPI: Measures forest code compliance in supply chain	Restructure KPI, Changes to logic
KPI: Measures forest code compliance on palm oil in supply chain	Deleted KPI
KPI: Measures forest code compliance on cattle products in supply chain	Deleted KPI
KPI: Measures forest code compliance on soy in supply chain	Deleted KPI
KPI: Structured cross-commodity forests-related policy	Option name change, Changes to logic
KPI: Any timber policies	Question number change, Option change, Changes to logic
KPI: Structured timber policies	Question number change, Column change, Changes to logic
KPI: Any palm oil policies	Question number change, Column change, Changes to logic
KPI: Structured palm oil policies	Question number change, Column change, Changes to logic
KPI: Any cattle products policies	Question number change, Column change, Changes to logic
KPI: Structured cattle products policies	Question number change, Column change, Changes to logic
KPI: Any soy policies	Question number change, Column change, Changes to logic
KPI: Structured soy policies	Question number change, Column change, Changes to logic
KPI: Public Forest commitment	New column added, Changes to logic
KPI: Endorsing New York Declaration on forests	New column added, Changes to logic

KPI: Endorsing Cerrado manifesto	New column added, Changes to logic
KPI: Endorsing other	New column added, Changes to logic
KPI: Working with timber direct suppliers	Question name changed, No logic change
KPI: Working with palm oil direct suppliers	Question name changed, No logic change
KPI: Working with cattle products direct suppliers	Question name changed, No logic change
KPI: Working with soy direct suppliers	Question name changed, No logic change
Water Security	
KPI: Highest level water management stated	Column name modified, Option added, Option modified
KPI: Sign Off	Question number changed
KPI: Water-related targets or goals	Question number changed, Column and logic modified
KPI: Structured water-related target or goal	Question number changed, Column name and logic modified
KPI: Reports a basin-level water related target or goal	Question number changed, Column name and logic modified
KPI: Reports a water efficiency target	Question number changed, Column name and logic modified
KPI: Reports a WASH target	Question number changed, Column name and logic modified
KPI: Reports a water pollution reduction target	Question number changed, Column name and logic modified
KPI: Reports an ecosystem target	Question number changed, Column name and logic modified
KPI: Reports comprehensive company-wide water related policy	Option added, logic modified
KPI: Report paying any penalties or fines in reporting year	Column and option changed and logic modified
KPI: Number of fines compared to previous reporting year	Column and option changed and logic modified
KPI: Reported monitoring discharge quality - standard effluent etc	Row name changed
KPI: Engages suppliers	Question number, Column and option changed
KPI: % of total procurement spend	Deleted KPI
KPI: % of total procurement spend on onboarding & compliance	Deleted KPI
KPI: % of total procurement spend on incentivizing for improved water management and stewardship	Deleted KPI

KPI: % of total procurement spend on innovation and collaboration	Deleted KPI
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Meta Data Fields – Climate Change, Forests, and Water Security

Column Name	Data Source (CRM/2023 Question Number)	Logic	Change from 2021
Member	CRM > ADR > Authority Organization	DISPLAY value	No change
Theme	CRM > Invitation > Questionnaire > Theme	DISPLAY value	No change
Year	CRM > Invitation > Questionnaire > Questionnaire Year	DISPLAY value	No change
Requested supplier name	CRM > ADR > Discloser Organization	DISPLAY value	No change
Reference number	CRM > ADR > Authority Reference Id	DISPLAY value	No change
Spend	CRM > ADR > Spend	DISPLAY value	No change
Priority level	CRM > ADR > Priority Level	DISPLAY value	No change
Internal division	CRM > ADR > Internal Division	DISPLAY value	No change
Internal region	CRM > ADR > Internal Region	DISPLAY value	No change
Disclosing organisation name	CRM > Invitation > Invited Organization	DISPLAY value	No change
Response status	CRM > 2020 Invitation > Response Status / CRM > 2020 Request > Request response status	DISPLAY value	No change
Public / Non public	CRM > Invitation > Public / Non public	DISPLAY value	No change

Date submitted	CRM > Request > Response submitted on	DISPLAY value	No change
Extension date	CRM > Request > End Date	DISPLAY value	No change
Number of customer requests	CRM > 2020 Invitation > Count of active requests associated with invitation not including the authority "CDP Investor"	DISPLAY value	No change
Invited by investors	CRM > 2020 Invitation > Does it contain an investor request	DISPLAY value	No change
Previous year response status	CRM > 2020 Invitation > Response Status CRM > 2020 Request > Request response status.	DISPLAY value	No change
HQ country	CRM > Organization > HQ Country	DISPLAY value	No change
CDP ACS industry	CRM > Invitation > Primary Activity > Tag Collection	DISPLAY value	No change
CDP ACS activity group	CRM > Invitation > Primary Activity > Tag Group	DISPLAY value	No change
CDP ACS activity	CRM > Invitation > Primary Activity > Tag	DISPLAY value	No change
Questionnaire sector	CRM > Invitation > Primary Sector	DISPLAY value	No change
SME	CRM > Invitation > Revenue confirmed below threshold	DISPLAY value	No change
Questionnaire version	CRM > Invitation > Selected Tier	DISPLAY value	No change
Main user first name	CRM > Invitation > Main User > Contact > First Name	DISPLAY value	No change
Main user last name	CRM > Invitation > Main User > Contact > Last Name	DISPLAY value	No change
Main user email	CRM > Invitation > Main User > Contact > Email	DISPLAY value	No change
Main user language	CRM > Invitation > Main User > Contact > Language	DISPLAY value	No change
CDP requested org number	CRM > Request > Requested Organization > Organization No	DISPLAY value	No change
CDP invited org number	CRM > Invitation > Invited Organization > Organization No	DISPLAY value	No change

CDP invited org number	CRM > Invitation > Invited Organization > Organization No	DISPLAY value	No change
CDP member number	CRM > Request > Authority > Organization Number	DISPLAY value	No change
Submission language	CRM - Invitation - Response submission language	DISPLAY value	No change

Main Key Performance Indicator Columns – Climate Change

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Column: Currency	Data source: C0.4	Changes for 2023
Description: Currency used for financial disclosure throughout climate change questionnaire response.		
Logic: DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission DISPLAY value in C0.4		No change

<p>WHERE C0.4 = Contains data</p> <p>DISPLAY "Question unanswered" WHERE C0.4 = Does not contain data</p>	
<p>Column: Revenue Data source: SC0.1 Unit: USD (\$) Changes for 2023</p>	
<p>Description:</p> <p>This indicates the revenue of the disclosing organization in USD.</p>	
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY value in SC0.1 WHERE SC0.1 = Contains Data **Multiply by conversion rate base on reported currency in C0.4. Where revenue provided, and no currency provided, display raw value with asterisk (*)</p> <p>DISPLAY "Question unanswered" WHERE SC0.1 = Does not contain data</p>	<p>No change</p> <p>Currency conversion values can be found here.</p>

Column: Board level oversight	Data source: C1.1	Changes for 2023
<p>Description:</p> <p>This indicates if the disclosing organization has board level oversight on climate-related issues.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Yes" WHERE C1.1 = Yes</p> <p>DISPLAY "No" WHERE C1.1 = No</p> <p>DISPLAY "Question unanswered" WHERE C1.1 = no selection</p>		<p>No change</p>
Column: Highest level of responsibility	Data source: C1.1a and C1.2	Changes for 2023
<p>Description:</p> <p>This indicates what level to which the organization takes responsibility for climate change.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered"</p>		<p>DISPLAY "C-Suite": Column name C1.1a updated</p>

<p>WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable" WHERE C1.1. ≠ Yes</p> <p>DISPLAY "C-Suite" WHERE C1.1a_ Col_(Position of individual or committee) = Contains data.</p> <p>DISPLAY "C-Suite" WHERE C1.2_ Col_(Position or committee) = 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) Other C-Suite Officer, please specify Chief Executive Officer (CEO) Chief Financial Officer (CFO) President Chief Government Relations Officer (CGRO) Chief Technology Officer (CTO)</p>	<p>2022: Position of individual(s) 2023: Position of individual or committee 2022: Name of the position(s) and/or committee(s) 2023: "Position of individual or committee" 3 new options added: Chief Government Relations Officer (CGRO), Chief Technology Officer (CTO), General Counsel</p> <p>DISPLAY "C-Suite": Column name C1.2 updated 2022: Name of the position(s) and/or committee(s) 2023: "Position or committee" 3 new options added: Chief Government Relations Officer (CGRO), Chief Technology Officer (CTO), General Counsel</p>
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<p>General Counsel</p> <p>DISPLAY "Committee"</p> <p>WHERE</p> <p>C1.2_Col_(Position or committee) =</p> <p>Risk committee</p> <p>Sustainability committee</p> <p>Safety, Health, Environment and Quality committee</p> <p>Corporate responsibility committee</p> <p>Credit committee</p> <p>Investment committee</p> <p>Responsible Investment committee</p> <p>Audit committee</p> <p>Other committee, please specify</p> <p>Chief Government Relations Officer (CGRO)</p> <p>Chief Technology Officer (CTO)</p> <p>General Counsel</p> <p>DISPLAY "Management Level"</p> <p>WHERE</p> <p>C1.2_Col_(Position or committee) =</p> <p>Business unit manager</p> <p>Energy manager</p> <p>Environmental, Health, and Safety manager</p> <p>Environment/ Sustainability manager</p> <p>Facility manager</p> <p>Process operation manager</p> <p>Procurement manager</p> <p>Public affairs manager</p> <p>Risk manager</p> <p>Portfolio/Fund manager</p> <p>ESG Portfolio/Fund manager</p> <p>Investor relations manager</p>	
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<p>DISPLAY "Other" WHERE C1.2_Col_(Position or committee) = Other, please specify Investment/credit/insurance analyst Dedicated responsible investment analyst Risk analyst</p> <p>DISPLAY "No, due to selection" WHERE C1.2_Col_(Position or committee) = There is no management level responsibility for climate-related issues</p> <p>DISPLAY "Question unanswered" WHERE C1.1a_Col_(Position of individual or committee) = No data AND C1.2_Col_(Position or committee) = No data</p>		
<p>Column: Sign Off</p>	<p>Data source: C16.1</p>	<p>Changes for 2023</p>
<p>Description:</p> <p>This indicates the person that signed off (approved) the CDP response. This information signals to investors and customers that responsibility is being taken for the response and the information contained therein.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p>	<p>No change</p>	

<p>DISPLAY selection in C16.1 Col Corresponding job category</p> <p>DISPLAY "Question unanswered" WHERE C15.1 Col Corresponding job category = No data</p>		
<p>Column: Transition plan aligned to a 1.5 degree world</p>	<p>Data source: C3.1</p>	<p>Changes for 2023</p>
<p>Description:</p> <p>This indicates if the organization has a transition plan aligned with a 1.5 °C world, or their level of progress towards having one.</p>		
<p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Yes" WHERE C3.1 Col Climate transition plan = Yes, we have a climate transition plan which aligns with a 1.5 °C world</p> <p>DISPLAY "No, in development" WHERE C3.1 Col Climate transition plan = No, but our strategy has been influenced by climate-related risks and opportunities, and we are developing a climate transition plan within two years</p> <p>DISPLAY "No, but strategy influenced"</p>		<p>Column name C3.1 updated 2022: Transition Plan 2023: Climate transition plan</p>

<p>WHERE C3.1 Col Climate transition plan = No, our strategy has been influenced by climate-related risks and opportunities, but we do not plan to develop a climate transition plan within two years</p> <p>DISPLAY "No" WHERE C3.1 Col Climate transition plan = No, and our strategy has not been influenced by climate-related risks and opportunities</p> <p>DISPLAY "Question unanswered" WHERE C3.1 Col Climate transition plan = No data</p>	
<p>Column: Any climate targets Data source: C4.1 Changes for 2023</p>	
<p>Description:</p> <p>This indicates if the organization submits any targets to reduce emissions inventories. This demonstrates the level of ambition for the future and the expected levels of emissions.</p>	
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "No" WHERE C4.1 = No target</p>	<p>No change</p>

<p>DISPLAY selection(s) as semi-colon separated list WHERE C4.1 = Contains data</p> <p>DISPLAY "Question unanswered" WHERE C4.1 = No data</p>		
<p>Column: Structured climate targets</p>	<p>Data source: C4.1, C4.1a and C4.1b</p>	<p>Changes for 2023</p>
<p>Description:</p> <p>This indicates if the organization reported any structured climate target.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable" WHERE C4.1 ≠ Absolute target OR Intensity target OR Both absolute and intensity targets</p> <p>DISPLAY "Yes" WHERE for a single row</p>	<p>No change</p>	

C4.1a_Col_(Scope(s)) =
Any data
AND
C4.1a_Col_(Targeted reduction from base year (%)) > 0
AND
C4.1a_Col_(Total base year emissions covered by target in all selected Scopes (metric tons CO2e)) > 0
AND
C4.1a_Col_(Target year) =
Any data
AND
C4.1a_Col_(Target status in reporting year) =
New
Underway
Revised
Replaced
Achieved

DISPLAY "Yes"
WHERE for a single row
C4.1b_Col_(Scope(s)) =
Any data
AND
C4.1b_Col_(Targeted reduction from base year (%)) > 0
AND
C4.1b_Col_(Intensity metric) =
Any data
AND
C4.1b_Col_(Intensity figure in base year for all selected Scopes (metric tons CO2e per unit of activity)) > 0
AND
C4.1b_Col_(Target year) =
Any data
AND

<p>C4.1b_Col_(Target status in reporting year) = New Underway Revised Replaced Achieved</p> <p>DISPLAY "No, criteria unsatisfied" WHERE C4.1a_Col_(Scope(s))≠ Any data OR C4.1a_Col_(Targeted reduction from base year (%)) ≠ > 0 OR C4.1a_Col_(Intensity figure in base year for all selected Scopes (metric tons CO2e per unit of activity)) ≠ > 0 OR C4.1a_Col_(Target year) ≠ Any data OR C4.1a_Col_(Target status in reporting year) ≠ New Underway Achieved Revised Replaced AND C4.1b_Col_(Scope(s)) ≠ Any data OR C4.1b_Col_(Targeted reduction from base year (%)) ≠ > 0</p>	
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<p>OR C4.1b_Col_(Intensity metric) ≠ Any data OR C4.1b_Col_(Intensity figure in base year for all selected Scopes (metric tons CO2e per unit of activity) ≠ > 0 OR C4.1b_Col_(Target year) ≠ Any data OR C4.1b_Col_(Target status in reporting year) ≠ New Underway Achieved Revised Replaced</p> <p>DISPLAY "Question unanswered" WHERE C4.1a = No data in table AND C4.1b = No data in table</p>		
<p>Column: Science Based Target</p>	<p>Data source: C4.1, C4.1a and C4.1b</p>	<p>Changes for 2023</p>
<p>Description:</p> <p>This indicates if the organization is reporting a science-based target.</p>		
<p>Logic:</p> <p>"DISPLAY "Question unanswered" WHERE</p>	<p>C4.1a, C4.1b column position changed</p>	

<p>Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY “Question not applicable” WHERE C4.1 = No Target OR Does not Contain Data</p> <p>DISPLAY “Yes” WHERE for a single row C4.1a_Col_(Scope(s)) = Any data AND C4.1a_Col_(Targeted reduction from base year (%)) > 0 AND C4.1a_Col_(Total base year emissions covered by target in all selected Scopes (metric tons CO2e)) > 0 AND C4.1a_Col_(Target year) = Any data AND C4.1a_Col_(Is this a science-based target?) = Yes, and this target has been approved by the Science-Based Targets initiative AND C4.1a_Col_(Target status in reporting year) = New Underway Revised Replaced Achieved</p>	<p>2022= C4.1a Col position 25 & C4.1b Col position 28 2023= C4.1a & C4.1b Col position 2</p> <p>DISPLAY “No, anticipated” DISPLAY “No, criteria unsatisfied” Modified Option: 2022: No, but we anticipate setting one in the next 2 years 2023: No, but we anticipate setting one in the next two years</p>
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DISPLAY "Yes"
WHERE for a single row
C4.1b_Col_(Scope(s)) =
Any data
AND
C4.1b_Col_(Targeted reduction from base year (%)) > 0
AND
C4.1b_Col_(Intensity metric) =
Any data
AND
C4.1b_Col_(Intensity figure in reporting year for all selected Scopes (metric tons CO2e per unit of activity)) > 0
AND
C4.1b_Col_(Target year) =
Any data
AND
C4.1b_Col_(Is this a science-based target?) =
Yes, and this target has been approved by the Science-Based Targets initiative
AND
C4.1b_Col_(Target status in reporting year) =
New
Underway
Revised
Replaced
Achieved

DISPLAY "Yes, unapproved"
WHERE for a single row
C4.1a_Col_(Scope(s)) =
Any data
AND
C4.1a_Col_(Targeted reduction from base year (%)) > 0
AND

C4.1a_Col_(Total base year emissions covered by target in all selected Scopes (metric tons CO2e))
> 0
AND
C4.1a_Col_(Target year) =
Any data
AND
C4.1a_Col_(Is this a science-based target?) =
Yes, we consider this a science-based target, and the target is currently being reviewed by the
Science Based Targets initiative
OR
Yes, we consider this a science-based target, and we have committed to seek validation of this
target by the Science Based Targets initiative in the next two years
AND
C4.1a_Col_(Target status in reporting year) =
New
Underway
Revised
Replaced
Achieved

DISPLAY "Yes, unapproved"
WHERE for a single row
C4.1b_Col_(Scope(s)) =
Any data
AND
C4.1b_Col_(Targeted reduction from base year (%)) > 0
AND
C4.1b_Col_(Intensity metric) =
Any data
AND
C4.1b_Col_(Intensity figure in reporting year for all selected Scopes (metric tons CO2e per unit of
activity)) > 0
AND
C4.1b_Col_(Target year) =

Any data
AND
C4.1b_Col_(Is this a science-based target?) =
Yes, we consider this a science-based target, and the target is currently being reviewed by the Science Based Targets initiative
OR
Yes, we consider this a science-based target, and we have committed to seek validation of this target by the Science Based Targets initiative in the next two years
AND
C4.1b_Col_(Target status in reporting year) =
New
Underway
Revised
Replaced
Achieved

DISPLAY "No, anticipated"
WHERE for a single row
C4.1a_Col_(Scope(s)) =
Any data
AND
C4.1a_Col_(Targeted reduction from base year (%)) > 0
AND
C4.1a_Col_(Total base year emissions covered by target in all selected Scopes (metric tons CO2e)) > 0
AND
C4.1a_Col_(Target year) =
Any data
AND
C4.1a_Col_(Is this a science-based target?) =
No, but we anticipate setting one in the next two years
AND
C4.1a_Col_(Target status in reporting year) =

New
Underway
Revised
Replaced
Achieved

DISPLAY "No, anticipated"
WHERE for a single row
C4.1b_Col_(Scope(s)) =
Any data
AND
C4.1b_Col_(Targeted reduction from base year (%)) > 0
AND
C4.1b_Col_(Intensity metric) =
Any data
AND
C4.1b_Col_(Intensity figure in reporting year for all selected Scopes (metric tons CO2e per unit of activity)) > 0
AND
C4.1b_Col_(Target year) =
Any data
AND
C4.1b_Col_(Is this a science-based target?) =

No, but we anticipate setting one in the next two years
AND
C4.1b_Col_(Target status in reporting year) =
New
Underway
Revised
Replaced
Achieved

DISPLAY "No, criteria unsatisfied"

<p>WHERE C4.1a_Col_(Scope(s)) ≠ Any data AND C4.1a_Col_(Targeted reduction from base year (%)) ≠ > 0 OR C4.1a_Col_(Total base year emissions covered by target in all selected Scopes (metric tons CO2e)) ≠ > 0 OR C4.1a_Col_(Target year) ≠ Any data OR C4.1a_Col_(Is this a science-based target?) ≠ Yes, and this target has been approved by the Science Based Targets initiative Yes, we consider this a science-based target, and the target is currently being reviewed by the Science Based Targets initiative Yes, we consider this a science-based target, and we have committed to seek validation of this target by the Science Based Targets initiative in the next two years No, but we anticipate setting one in the next two years OR C4.1a_Col_(Target status in reporting year) ≠ New Underway Achieved Revised Replaced AND C4.1b_Col_(Scope(s)) ≠ Any data OR C4.1b_Col_(Targeted reduction from base year (%)) ≠ > 0</p>	
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OR
 C4.1b_Col_(Intensity metric) ≠
 Any data
 OR
 C4.1b_Col_(Intensity figure in reporting year for all selected Scopes (metric tons CO2e per unit of activity)) ≠
 > 0
 OR
 C4.1b_Col_(Target year) ≠
 Any data
 OR
 C4.1b_Col_(Is this a science-based target?) ≠
 Yes, and this target has been approved by the Science Based Targets initiative
 Yes, we consider this a science-based target, and the target is currently being reviewed by the Science Based Targets initiative
 Yes, we consider this a science-based target, and we have committed to seek validation of this target by the Science Based Targets initiative in the next two years
 No, but we anticipate setting one in the next two years
 OR
 C4.1b_Col_(Target status in reporting year) ≠
 New
 Underway
 Achieved
 Revised
 Replaced

DISPLAY "Question unanswered"
 WHERE
 C4.1a =
 No data in table
 AND
 C4.1b =
 No data in table

Column: Emissions reduction initiatives		Data source: C4.3	Changes for 2023
Description:			
<p>This indicates if the organization reported emissions reduction initiatives that were active in the reporting year.</p>			
Logic:			No change
<p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Yes" WHERE C4.3 = Yes</p> <p>DISPLAY "No" WHERE C4.3 = No</p> <p>DISPLAY "Question unanswered" WHERE C4.3 = No data</p>			
Column: Monetary savings from emission reduction initiatives		Data source: C4.3b	Unit: USD (\$)
Description:			Changes for 2023

<p>This indicates the total amount of money saved from emission reduction activities implemented in the reporting year.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable" WHERE C4.3 ≠ Yes</p> <p>DISPLAY value from calculation WHERE C4.3b_Col_(Annual monetary savings (unit currency – as specified in C0.4)) ≥ 0 **Multiply by conversion rate base on reported currency in C0.4. Where financial value provided, and no currency provided, display raw value with asterisk (*)</p> <p>DISPLAY "None reported" WHERE C4.3b_Col_(Annual monetary savings (unit currency – as specified in C0.4)) = No Data AND C4.3b table contains data</p> <p>DISPLAY "Question unanswered" WHERE C4.3b = No data</p>	<p>No change</p>	
<p>Column: Internal price on carbon</p>	<p>Data source: C11.3</p>	<p>Changes for 2023</p>

<p>Description:</p> <p>This indicates if the organization reported using an internal price on carbon that was active within the reporting year.</p>	
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Climate Change – Minimum</p> <p>DISPLAY "Yes" WHERE C11.3 = Yes</p> <p>DISPLAY "No, but we anticipate doing so in the next two years" WHERE C11.3 = No, but we anticipate doing so in the next two years</p> <p>DISPLAY "No, and we do not currently anticipate doing so in the next two years" WHERE C11.3 = No, and we do not currently anticipate doing so in the next two years</p> <p>DISPLAY "Question unanswered"</p>	<p>No change</p>

<p>WHERE C11.3 = No data</p>	
<p>Column: Total emissions reduced Data source: C4.3b Unit: metric tons CO2e Changes for 2023</p>	
<p>Description:</p> <p>This indicates the total emissions reduced resulting from the listed initiatives that were active within the reporting year.</p>	
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable" WHERE C4.3 ≠ Yes</p> <p>DISPLAY Value from calculation SUM C4.3b_Col_(Estimated annual CO2e savings (metric tonnes CO2e))</p> <p>DISPLAY "None reported" WHERE C4.3b_Col_(Estimated annual CO2e savings (metric tonnes CO2e)) = No data AND C4.3b = Table contains data</p>	<p>No change</p>

DISPLAY "Question unanswered" WHERE C4.3b = Table contains no data		
Column: Energy consumption	Data source: C8.2, C8.2a	Changes for 2023
Description: This indicates the consumption of fuel used within organization boundaries, excluding feedstocks (fuel used for the production of another fuel).		
Logic: DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission DISPLAY "Question not applicable" WHERE C8.2 all row ≠ Yes DISPLAY "Yes" WHERE C8.2a_Row_(Total energy consumption) = Any data DISPLAY "No, criteria unsatisfied" WHERE C8.2a_Row_(Total energy consumption) = No Data AND C8.2a =		No change

Table contains data		
DISPLAY "Question unanswered" WHERE C8.2a = Table contains no data		
Column: Total energy consumed (MWh)	Data source: C8.2, C8.2a	Unit: MWh Changes for 2023
Description: This indicates total energy consumption from both renewable and non-renewable energy. Given the importance of energy consumption in emissions accounting, this aims to provide transparency to data users on the consumption of energy by the organization.		
Logic: DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission DISPLAY "Question not applicable" WHERE C8.2 all row ≠ Yes DISPLAY value from C8.2a_Col_(Total (renewable + non-renewable) MWh)_Row_(Total energy consumption) DISPLAY "None reported" WHERE C8.2a_Col_(Total (renewable + non-renewable) MWh)_Row_(Total energy consumption) = No data		No change

<p>AND C8.2a = Table contains data</p> <p>DISPLAY "Question unanswered" WHERE C8.2a = Table contains no data</p>	
<p>Column: Total renewable energy consumed (MWH)</p>	<p>Data source: C8.2, C8.2a Unit: MWh Changes for 2023</p>
<p>Description:</p> <p>This indicates the total renewable energy consumed by the organization. Renewable energy is energy taken from sources that are inexhaustible such as wind, solar, hydropower, geothermal, biomass and marine (tidal and wave energy).</p>	
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable" WHERE C8.2 all rows ≠ Yes</p> <p>DISPLAY value from C8.2a_Col_(MWh from renewable sources)_Row_(Total energy consumption)</p> <p>DISPLAY "None reported" WHERE</p>	<p>No change</p>

<p>C8.2a_Col_(MWh from renewable sources)_Row_(Total energy consumption) = No data AND C8.2a = Table contains data</p> <p>DISPLAY "Question unanswered" WHERE C8.2a = Table contains no data</p>		
<p>Column: % Total energy consumed from renewable sources</p>	<p>Data source: C8.2, C8.2a</p>	<p>Unit: MWh</p>
		<p>Changes for 2023</p>
<p>Description:</p> <p>This is the percentage of which renewable resource is consumed by the organization out of the total consumption (renewal + non-renewable).</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable" WHERE C8.2 all row ≠ Yes</p> <p>DISPLAY "Calculation not possible" WHERE C8.2a_Col_(Total (renewable + non-renewable) MWh)_Row_(Total energy consumption) = 0</p>		<p>No change</p>

<p>OR No data</p> <p>DISPLAY value from calculation WHERE C8.2a_Col_(MWh from renewable sources)_Row_(Total energy consumption) DIVIDED BY C8.2a_Col_(Total (renewable + non-renewable) MWh)_Row_(Total energy consumption) MULTIPLIED BY 100</p> <p>DISPLAY "None reported" WHERE C8.2a_Col_(MWh from renewable sources)_Row_(Total energy consumption) = No data AND C8.2a_Col_(Total (renewable + non-renewable) MWh)_Row_(Total energy consumption) = No data AND C8.2a = Table contains data</p> <p>DISPLAY "Question unanswered" WHERE C8.2a = Table contains no data</p>			
Column: Total purchased electricity consumed (MWH)	Data source: C8.2, C8.2a	Unit: MWh	Changes for 2023
Description:			
This indicates the amount of electricity the organization consumed in MWh.			
Logic:		No change	
DISPLAY "Question unanswered"			

<p>WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY “Question not applicable” WHERE C8.2 all row ≠ Yes</p> <p>DISPLAY value from C8.2a_Col_(Total (renewable + non-renewable) MWh)_Row_(Consumption of purchased or acquired electricity)</p> <p>DISPLAY “None reported” WHERE C8.2a_Col_(Total (renewable + non-renewable) MWh)_Row_(Consumption of purchased or acquired electricity) = No data AND C8.2a = Table contains data</p> <p>DISPLAY “Question unanswered” WHERE C8.2a = Table contains no data</p>	
<p>Column: Total purchased electricity consumed from renewable sources (MWh)</p>	<p>Data source: C8.2, C8.2a Unit: MWh Changes for 2023</p>
<p>Description: This indicates the MWh of purchased or acquired electricity (energy received from a third party) that comes from renewable sources.</p>	

<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable" WHERE C8.2 all row ≠ Yes</p> <p>DISPLAY value from C8.2a_Col_(MWh from renewable sources)_Row_(Consumption of purchased or acquired electricity)</p> <p>DISPLAY "None reported" WHERE C8.2a_Col_(MWh from renewable sources)_Row_(Consumption of purchased or acquired electricity) = No data</p> <p>DISPLAY "Question unanswered" WHERE C8.2a = Table contains no data</p>	<p>No change</p>	
<p>Column: % Total purchased electricity consumed from renewable sources</p>	<p>Data source: C8.2, C8.2a Unit: MWh</p>	<p>Changes for 2023</p>
<p>Description:</p> <p>This indicates the percentage of which total purchased electricity consume from renewable sources is consumed by the organization out of the total energy consumed.</p>		
<p>Logic:</p>	<p>No change</p>	

DISPLAY "Question unanswered"

WHERE

Overall response status ≠

Submitted

OR

Late Submission

DISPLAY "Question not applicable"

WHERE

C8.2 all row ≠

Yes

DISPLAY "Calculation not possible"

WHERE

C8.2a_Col_(Total (renewable + non-renewable) MWh)_Row_(Consumption of purchased or acquired electricity) =

0

OR

No data

DISPLAY value from calculation

WHERE

C8.2a_Col_(MWh from renewable sources)_Row_(Consumption of purchased or acquired electricity)

DIVIDED BY

C8.2a_Col_(Total (renewable + non-renewable) MWh)_Row_(Consumption of purchased or acquired electricity)

MULTIPLIED BY 100

DISPLAY "None reported"

WHERE

C8.2a_Col_(MWh from renewable sources)_Row_(Consumption of purchased or acquired electricity)

=

No data

<p>AND C8.2a_Col_(Total (renewable + non-renewable) MWh)_Row_(Consumption of purchased or acquired electricity) = No data</p> <p>DISPLAY "Question unanswered" WHERE C8.2a = Table contains no data</p>		
<p>Column: Renewable energy purchasing behavior</p>	<p>Data source: C6.2, C8.2e, C8.2h</p>	<p>Changes for 2023</p>
<p>Description:</p> <p>This indicates the organization's behavior for active sourcing of low-carbon energy.</p>	<p>Replaced "Details of Types of renewable electricity purchased behavior"</p>	
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Climate Change – Minimum</p> <p>DISPLAY "Question not applicable, due to sector" WHERE CRM Primary questionnaire sector = EU OR FS</p>	<p>Rename KPI title 2022= Renewable energy purchasing behaviour 2023= Renewable energy purchasing behavior</p> <p>Option changed for C8.2e, C8.2h: 2022: J-Credit 2023: J-Credit (Renewable)</p> <p>Option added: Korean REC NZREC</p>	

DISPLAY "Question not applicable"

WHERE

C6.2 ≠

We are reporting a Scope 2, market-based figure

DISPLAY "Fully certificate supported"

WHERE

C8.2e_All rows_Col_(Tracking instrument used) =

GEC

OR

GO

OR

Indian REC

OR

I-REC

OR

J-Credit (Renewable)

OR

Australian LGC

OR

NFC – Renewable

OR

REGO

OR

TIGR

OR

T-REC

OR

US-REC

Korean REC

NZREC

DISPLAY "Fully certificate supported"

<p>WHERE C8.2h_All rows_Col_(Tracking instrument used) = GEC OR GO OR Indian REC OR I-REC OR J-Credit (Renewable) OR Australian LGC OR NFC – Renewable OR REGO OR TIGR OR T-REC OR US-REC Korean REC NZREC</p> <p>DISPLAY “Partially certificate supported” WHERE C8.2e _At least one row_ Col_(Tracking instrument used) = GEC OR GO OR Indian REC</p>	
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OR
I-REC
OR
J-Credit (Renewable)
OR
Australian LGC
OR
NFC – Renewable
OR
REGO
OR
TIGR
OR
T-REC
OR
US-REC
Korean REC
NZREC

DISPLAY “Partially certificate supported”
WHERE
C8.2h _At least one row_ Col_(Tracking instrument used) =
GEC
OR
GO
OR
Indian REC
OR
I-REC
OR
J-Credit (Renewable)
OR
Australian LGC
OR

NFC – Renewable

OR

REGO

OR

TIGR

OR

T-REC

OR

US-REC

Korean REC

NZREC

DISPLAY “Contract”

WHERE

C8.2e_All rows_Col_(Tracking instrument used) =

Contract

DISPLAY “Contract”

WHERE

C8.2h_All rows_Col_(Tracking instrument used) =

Contract

DISPLAY “None”

WHERE

C8.2e_All rows_Col_(Tracking instrument used) =

No instrument used

DISPLAY “None”

WHERE

C8.2h_All rows_Col_(Tracking instrument used) =

No instrument used

DISPLAY “Other”

WHERE

C8.2e_All rows_Col_(Tracking instrument used) =
Other, please specify

DISPLAY "Other"

WHERE

C8.2h_All rows_Col_(Tracking instrument used) =
Other, please specify

DISPLAY "No, criteria unsatisfied"

WHERE

C8.2e_All rows_Col_(Tracking instrument used) =
No data

AND

C8.2e =

Table contains data

DISPLAY "No, criteria unsatisfied"

WHERE

C8.2h_All rows_Col_(Tracking instrument used) =
No data

AND

C8.2h =

Table contains data

DISPLAY "Question unanswered"

WHERE

C8.2e =

Table contains no data

DISPLAY "Question unanswered"

WHERE

C8.2h =

Table contains no data

Column: Renewable energy target	Data source: C4.2, C4.2a	Changes for 2023
<p>Description:</p> <p>This indicates if the organization has a renewable energy consumption target.</p>		
<p>DISPLAY "Question unanswered"</p> <p>WHERE</p> <p>Overall response status \neq</p> <p>Submitted</p> <p>OR</p> <p>Late Submission</p> <p>DISPLAY "Question not applicable"</p> <p>WHERE</p> <p>C4.2 does not include</p> <p>Target(s) to increase low-carbon energy consumption or production</p> <p>OR</p> <p>Does not contain data</p> <p>DISPLAY "Yes"</p> <p>WHERE for a single row</p> <p>C4.2a_Col_(Target type: activity) =</p> <p>Consumption</p> <p>AND</p> <p>C4.2a_Col_(Target type: energy carrier) =</p> <p>All energy carriers</p> <p>AND</p> <p>C4.2a_Col_(Target year) =</p> <p>Any data</p> <p>C4.2a_Col_(% share of low-carbon or renewable energy in target year) > 0</p> <p>DISPLAY "No, criteria unsatisfied"</p> <p>WHERE</p> <p>C4.2a_Col_(Target type: activity) \neq</p> <p>Consumption</p>		<p>No change</p>

<p>OR C4.2a_Col_(Target type: energy carrier) ≠ All energy carriers OR C4.2a_Col_(Target year) = No data OR C4.2a_Col_(% share of low-carbon or renewable energy in target year) = No data OR 0</p> <p>DISPLAY “Question unanswered” WHERE C4.2a = Table contains no data</p>		
<p>Column: RE100</p>	<p>Data source: C4.2, C4.2a</p>	<p>Changes for 2023</p>
<p>Description:</p> <p>This indicates if the organization signs onto RE100 as part of an overarching energy initiative.</p>		
<p>Logic:</p> <p>DISPLAY “Question unanswered” WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY “Question not applicable” WHERE C4.2 does not include Target(s) to increase low-carbon energy consumption or production OR Does not contain data</p>	<p>No changes</p>	

<p>DISPLAY "Yes" WHERE C4.2a_Col_(Is this target part of an overarching initiative?) = RE100</p> <p>DISPLAY "No, criteria unsatisfied" WHERE C4.2a_Col_(Is this target part of an overarching initiative?) ≠ RE100 AND C4.2a contains data</p> <p>DISPLAY "Question unanswered" WHERE C4.2a = Does not contain data</p>		
Column: Impact on gross global emissions Scope 1 2 combined direction of change	Data source: C7.9, C7.9a	Changes for 2023
<p>Description:</p> <p>This indicates changes that have occurred in the disclosing organization's gross global emissions from last year to this year due to change in renewable energy consumption.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, minimum version"</p>		<p>Column name C7.9a changed 2022: (Direction of change) 2023: (Direction of change in emissions)</p>

<p>WHERE CRM Selected tier = Climate Change – Minimum</p> <p>DISPLAY “Question not applicable” WHERE C7.9 ≠ Increased OR Decreased OR Remained the same overall</p> <p>DISPLAY “Increased” WHERE C7.9a_Col_(Direction of change in emissions)_Row_(Change in renewable energy consumption) = Increased</p> <p>DISPLAY “Decreased” WHERE C7.9a_Col_(Direction of change in emissions)_Row_(Change in renewable energy consumption) = Decreased</p> <p>DISPLAY “No change” WHERE C7.9a_Col_(Direction of change in emissions)_Row_(Change in renewable energy consumption) = No change</p> <p>DISPLAY “No, criteria unsatisfied” WHERE C7.9a_Col_(Direction of change in emissions)_Row_(Change in renewable energy consumption) = No data AND C7.9a =</p>	
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Table contains data		
Display "Question unanswered" WHERE C7.9a = Table contains no data		
Column: Impact on gross global emissions Scope 1 2 combined emissions value percentage	Data source: C7.9, C7.9a	Changes for 2023
Description: This indicates the percentage of the emissions value changed from last year to this year due to change in renewable energy consumption.		
Logic: DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Climate Change – Minimum DISPLAY "Question not applicable" WHERE C7.9 ≠ Increased OR Decreased		No change

<p>OR Remained the same overall</p> <p>DISPLAY value in C7.9a_Col_(Emissions value (percentage))_Row_(Change in renewable energy consumption)</p> <p>DISPLAY "None reported" WHERE C7.9a_Col_(Emissions value (percentage))_Row_(Change in renewable energy consumption) = No data AND C7.9a = Table contains data</p> <p>Display "Question unanswered" WHERE C7.9a = Table contains no data</p>		
Column: Risks analysis	Data source: C2.1, C2.2	Changes for 2023
<p>Description:</p> <p>This indicates the option selected by an organization that best describes their risk management procedures in regards to climate change risks and opportunities.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, minimum version" WHERE</p>	No change	

<p>CRM Selected tier = Climate Change – Minimum</p> <p>DISPLAY "Question not applicable" WHERE C2.1 ≠ Yes</p> <p>CONCATENATE C2.2 Col Value chain stage(s) covered AND C2.2 col Risk management process **display ranking 1. Stages of the value chain ranking <ul style="list-style-type: none"> 1. Direct operation 2. Downstream/upstream (these are equally ranked) 2. Risk management process ranking <ul style="list-style-type: none"> 1. Integrated into multi-disciplinary company-wide risk management process 2. A specific climate-related risk management process </p> <p>DISPLAY "No, criteria unsatisfied" WHERE C2.2 Col Value chain stage(s) covered OR C2.2 col Risk management process = Does not contain data AND C2.2 contains data</p> <p>DISPLAY "Question unanswered" WHERE C2.2 Does not contain data</p>	
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Column: High impact, virtually certain risks	Data source: C2.3, C2.3a	Changes for 2023
<p>Description:</p> <p>This indicates how many climate-related risks an organization has identified as 'high' impact on their business operations, revenue or expenditure and 'virtually certain' to occur.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable" WHERE C2.3 ≠ Yes</p> <p>DISPLAY count of rows WHERE for single row C2.3a_Col__(Likelihood) = Virtually certain AND C2.3a_Col__(Magnitude of impact) = High</p> <p>DISPLAY "0" WHERE no single row = C2.3a_Col__(Likelihood) = Virtually certain AND C2.3a_Col__(Magnitude of impact) = High</p>		<p>No change</p>

<p>AND C2.3a = Table contains data</p> <p>DISPLAY "Question unanswered" WHERE C2.3a = Table contains no data</p>		
<p>Column: High impact, virtually certain opportunities</p>	<p>Data source: C2.4, C2.4a</p>	<p>Changes for 2023</p>
<p>Description:</p> <p>This indicates how many climate-related opportunities an organization has identified as 'high' impact on business operations, revenue or expenditure and 'virtually certain' to occur.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable" WHERE C2.4 ≠ Yes</p> <p>DISPLAY count of rows WHERE FOR A SINGLE ROW C2.4a_Col__(Likelihood) = Virtually certain AND C2.4a_Col_(Magnitude of impact) =</p>		<p>No change</p>

<p>High</p> <p>DISPLAY "0" WHERE NO SINGLE ROWS = C2.4a_Col__(Likelihood) = Virtually certain AND C2.4a_Col_(Magnitude of impact) = High AND C2.4a = Table contains data</p> <p>DISPLAY "Question unanswered" WHERE C2.4a = Table contains no data</p>	
<p>Column: Potential financial figure at risk</p>	<p>Data source: C2.3, Unit: USD (\$) Changes for 2023 C2.3a</p>
<p>Description:</p> <p>This indicates the total amount of money reported to be potentially at risk due to climate-related driver.</p>	
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable" WHERE</p>	<p>No change</p>

<p>C2.3 ≠ Yes OR C2.3a col Are you able to provide a potential financial impact figure? ≠ Yes, a single figure estimate OR Yes, an estimated range</p> <p>DISPLAY value from calculation SUM ALL VALUES IN C2.3a_Col_(Potential financial impact figure (currency)) AND C2.3a_Col_(Potential financial impact figure – maximum (currency)) **Multiply by conversion rate base on reported currency in C0.4. Where financial value provided, and no currency provided, display raw value with asterisk (*)</p> <p>DISPLAY “No, criteria unsatisfied” WHERE C2.3a_Col_(Potential financial impact figure (currency)) = No data AND C2.3a = Table contains data</p> <p>DISPLAY “Question unanswered” WHERE C2.3a = Table contains no data</p>		
Column: Potential financial figure of opportunities	Data source: C2.4a Unit: USD (\$)	Changes for 2023
<p>Description:</p> <p>This indicates the total amount of money reported that can be saved or made by leveraging resource efficiency, energy source, products and services, markets, and resilience.</p>		

<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable" WHERE C2.4 ≠ Yes OR C2.4a col Are you able to provide a potential financial impact figure? ≠ Yes, a single figure estimate OR Yes, an estimated range</p> <p>DISPLAY value from calculation SUM ALL VALUES IN C2.4a_Col_(Potential financial impact figure (currency)) AND C2.4a_Col_(Potential financial impact figure – maximum (currency)) **Multiply by conversion rate base on reported currency in C0.4. Where financial value provided, and no currency provided, display raw value with asterisk (*)</p> <p>DISPLAY "No, criteria unsatisfied" WHERE C2.4a_Col_(Potential financial impact figure (currency)) = No data AND C2.4a = Table contains data</p>	<p>No change</p>
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DISPLAY "Question unanswered" WHERE C2.4a = Table contains no data		
Column: GHG accounting methodology	Data source: C5.3	Changes for 2023
Description: This indicates whether the organization identified any methodology to collect activity data and calculate emissions.		
Logic: DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission DISPLAY "Yes" WHERE C5.3 = Any data DISPLAY "Question unanswered" WHERE C5.3 = Contains no data		No change
Column: Boundary	Data source: C0.5	Changes for 2023
Description:		

<p>This indicates the boundaries which organizational entities are included or excluded from the organization's disclosure.</p>	
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Climate Change – Minimum</p> <p>DISPLAY "Financial control" WHERE C0.5 = Financial control</p> <p>DISPLAY "Operational control" WHERE C0.5 = Operational control</p> <p>DISPLAY "Equity share" WHERE C0.5 = Equity share</p> <p>DISPLAY "Other, please specify" WHERE C0.5 =</p>	<p>No change</p>

<p>Other, please specify</p> <p>DISPLAY "Question unanswered" WHERE C0.5 = No data</p>	
<p>Column: Exclusions</p>	<p>Data source: C6.4</p>
<p>Description:</p> <p>This indicates if there are sources excluded from disclosure to provide data users transparency into reported emissions inventories. In some case, it can be difficult to gather data for all sources.</p>	<p>Changes for 2023</p>
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Climate Change – Minimum</p> <p>DISPLAY "Yes" WHERE C6.4 = Yes</p> <p>DISPLAY "No" WHERE C6.4 = No</p>	<p>No change</p>

<p>DISPLAY "Question unanswered" WHERE C6.4 = No data</p>	
<p>Column: Reports operational emissions Data source: C6.1 and C6.3 Changes for 2023</p>	
<p>Description:</p> <p>This indicates whether the organization reports operational emissions based on reported data for both Scope 1 and Scope 2 (Scope 2 location based or Scope 2 market based).</p>	
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Yes" WHERE C6.1_Row_Reporting year_Col_(Gross global Scope 1 emissions (metric tons CO2e)) ≥ 0 OR C6.3_Row_Reporting year_Col_(Scope 2, location-based) ≥ 0 OR C6.3_Row_Reporting year_Col_(Scope 2, market-based (if applicable)) ≥ 0</p> <p>DISPLAY "No, criteria unsatisfied" WHERE C6.1_Row_Reporting year_Col_(Gross global Scope 1 emissions (metric tons CO2e)) = No Data OR C6.3_Row_Reporting year_Col_(Scope 2, location-based) =</p>	<p>No change</p>

<p>No Data OR C6.3_Row_Reporting year_Col_(Scope 2, market-based (if applicable)) = No Data</p> <p>DISPLAY "Question unanswered" WHERE C6.1 = Table contains no data AND C6.3 = Table contains no data</p>	
<p>Column: Scope 1 Data source: C6.1 Unit: metric tonnes CO2e Changes for 2023</p>	
<p>Description:</p> <p>This indicates an organization's gross global Scope 1 emissions figures in metric tonnes CO2e for the reporting year.</p>	
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY value WHERE C6.1_Col_(Gross global Scope 1 emissions (metric tons CO2e))_Row_(Reporting year) ≥ 0</p> <p>DISPLAY "None reported" WHERE C6.1_Col_(Gross global Scope 1 emissions (metric tons CO2e))_Row_(Reporting year) = No data</p>	

<p>AND C6.1 = Table contains data</p> <p>DISPLAY "Question unanswered" WHERE C6.1 = Table contains no data</p>		
Column: Verification Scope 1	Data source: C10.1	Changes for 2023
<p>Description:</p> <p>This indicates whether the reported Scope 1 emissions has any third party verification/assurance.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Yes" WHERE C10.1_Row_(Scope 1)_Col_(Verification/assurance status) = Third-party verification or assurance process in place</p> <p>DISPLAY "No" WHERE C10.1_Row_(Scope 1)_Col_(Verification/assurance status) = No third-party verification or assurance No emissions data provided</p> <p>DISPLAY "No, criteria unsatisfied" WHERE C10.1_Row_(Scope 1)_Col_(Verification/assurance status) =</p>	<p>No change</p>	

<p>No Data AND C10.1 = Table contains data</p> <p>DISPLAY "Question unanswered" WHERE C10.1 = Table contains no data</p>			
Column: Scope 2 (location-based)	Data source: C6.3	Unit: metric tons CO2e	Changes for 2023
<p>Description:</p> <p>This indicates an organization's gross global Scope 2 emissions figures in metric tons CO2e in line with a location-based accounting methodology. The location-based accounting reflects the average emissions intensity of grids on which energy consumption occurs.</p>			
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY value WHERE C6.3_Col_(Scope 2, location-based)_Row_(Reporting year) ≥ 0</p> <p>DISPLAY "None reported" WHERE C6.3_Col_(Scope 2, location-based)_Row_(Reporting year) = No data AND C6.3 =</p>	<p>Backlog Bug Fix: DISPLAY "None reported": Supply chain Snapshot product climate change. The logic for the following columns returns 0 in some cases whereas logic says zero values should return "no data"</p>		

Table contains data		
DISPLAY "Question unanswered" WHERE C6.3 = Table contains no data		
Column: Scope 2 (market-based)	Data source: C6.3	Unit: metric tonnes CO2e Changes for 2023
Description: This indicates an organization's gross global Scope 2 emissions figures in metric tonnes CO2e in line with the market-based accounting methodology. The market-based accounting reflects emissions from the electricity that companies have chosen in the market or their lack of choice.		
Logic: DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission DISPLAY value WHERE C6.3_Col_(Scope 2, market-based (if applicable))_Row_(Reporting year) ≥ 0 DISPLAY "None reported" WHERE C6.3_Col_(Scope 2, market-based (if applicable))_Row_(Reporting year) = No data AND C6.3 = Table contains data DISPLAY "Question unanswered" WHERE		Backlog Bug Fix: DISPLAY "None reported": Supply chain Snapshot product climate change. The logic for the following columns returns 0 in some cases whereas logic says zero values should return "no data"

C6.3 = Table contains no data		
Column: Verification Scope 2	Data source: C10.1	Changes for 2023
<p>Description:</p> <p>This indicates whether the reported Scope 2 (location-based or market-based) emissions has any third party verification/assurance.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Yes" WHERE C10.1_Col_(Verification/assurance status)_Row_(Scope 2 (location-based or market-based)) = Third-party verification or assurance process in place</p> <p>DISPLAY "No" WHERE C10.1_Col_(Verification/assurance status)_Row_(Scope 2 (location-based or market-based)) = No third-party verification or assurance No emissions data provided</p> <p>DISPLAY "No, criteria unsatisfied" WHERE C10.1_Col_(Verification/assurance status)_Row_(Scope 2 (location-based or market-based)) = No Data AND C10.1 = Table contains data</p>		No change

<p>DISPLAY "Question unanswered" WHERE C10.1 = Table contains no data</p>	
<p>Column: Scope 3 purchased goods & services Data source: C6.5 Unit: metric tonnes CO2e Changes for 2023</p>	
<p>Description:</p> <p>This indicates an organization's global Scope 3 emissions figures in metric tonnes CO2e, specifically for the upstream 'Purchased goods and services' category. 'Purchased goods and services' refers to the extraction, production, and transportation of goods and services purchased or acquired by the reporting company in the reporting year, not otherwise included in the other upstream Scope 3 categories.</p>	
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY value WHERE C6.5_Col_(Metric tonnes CO2e)_Row_(Purchased goods and services) > 0</p> <p>DISPLAY "None reported" WHERE C6.5_Col_(Metric tonnes CO2e)_Row_(Purchased goods and services) = 0 or No data AND C6.5 = Table contains data</p> <p>DISPLAY "Question unanswered"</p>	<p>No change</p>

WHERE C6.5 = Table contains no data	
Column: Emissions direction	Data source: C7.9
Description:	Changes for 2023
This indicates how gross global emissions (Scope 1 and 2 combined) for the reporting year compare to the previous year.	
Logic:	No change
<p>DISPLAY "Question unanswered"</p> <p>WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Increased"</p> <p>WHERE C7.9 = Increased</p> <p>DISPLAY "Decreased"</p> <p>WHERE C7.9 = Decreased</p> <p>DISPLAY "No change"</p> <p>WHERE C7.9 = Remained the same overall</p> <p>DISPLAY "First year reporting"</p> <p>WHERE C7.9 =</p>	

<p>This is our first year of reporting, so we cannot compare to last year</p> <p>DISPLAY "No emissions data" WHERE C7.9 = We don't have any emissions data</p> <p>DISPLAY "Question unanswered" WHERE C7.9 = No data</p>	
<p>Column: % Emissions reduced due to activities Data source: C7.9a</p>	
<p>Description:</p> <p>This indicates the % change in emissions that have occurred as a result of proactive emissions reduction initiatives or activities.</p>	<p>Changes for 2023</p>
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Climate Change – Minimum</p> <p>DISPLAY "Question not applicable" WHERE 7.9 ≠ Increased</p>	<p>No change</p>

<p>OR Decreased OR Remained the same overall</p> <p>DISPLAY value WHERE C7.9a_Col_(Emissions value (percentage))_Row_(Other emissions reduction activities) ≥ 0</p> <p>DISPLAY “None reported” WHERE C7.9a_Col_(Emissions value (percentage))_Row_(Other emissions reduction activities) = No data AND C7.9a = Table contains data</p> <p>DISPLAY “Question unanswered” WHERE C7.9a = Table contains no data</p>	
<p>Column: S1 emissions breakdown Data source: C7.3b Changes for 2023</p>	
<p>Description:</p> <p>This indicates whether the organization reports facility-level emissions breakdown ().</p>	
<p>Logic:</p> <p>DISPLAY “Question unanswered” WHERE Overall response status ≠ Submitted OR Late Submission</p>	<p>No change</p>

<p>DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Climate Change – Minimum</p> <p>DISPLAY "Question not applicable, due to sector" WHERE CRM Primary questionnaire sector = Financial services</p> <p>DISPLAY "Question not applicable" WHERE C7.3 ≠ By facility</p> <p>DISPLAY "Yes" WHERE any single row C7.3b_Col_(Scope 1 emissions (metric tons CO2e)) > 0</p> <p>DISPLAY "None reported" WHERE all rows C7.3b_Col_(Scope 1 emissions (metric tons CO2e)) = 0 or No data AND C7.3b = Table contains data</p> <p>DISPLAY "Question not applicable" WHERE C7.3b = Table contains no data</p>		
<p>Column: S2 emissions breakdown</p>	<p>Data source: C7.6b</p>	<p>Changes for 2023</p>
<p>Description:</p>		

<p>This indicates whether the organization reports facility-level emissions breakdown (Scope 2). Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Climate Change – Minimum</p> <p>DISPLAY "Question not applicable, due to sector" WHERE CRM Primary questionnaire sector = Financial services OR Electric utilities</p> <p>DISPLAY "Question not applicable" WHERE C7.6 ≠ By facility</p> <p>DISPLAY "Yes" WHERE any single row C7.6b_Col_(Scope 2, location-based (metric tons CO2e)) > 0 OR C7.6b_Col_(Scope 2, market-based (metric tons CO2e)) > 0</p>	<p>No change</p>
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<p>DISPLAY "None reported" WHERE all rows C7.6b_Col_(Scope 2, location-based (metric tons CO2e)) = 0 or No data AND C7.6b_Col_(Scope 2, market-based (metric tons CO2e)) = 0 or No data AND C7.6b = Table contains data</p> <p>DISPLAY "Question not applicable" WHERE C7.6b = Table contains no data</p>	
<p>Column: Engages suppliers Data source: C12.1 Changes for 2023</p>	
<p>Description:</p> <p>This indicates whether an organization engages with its suppliers on GHG emissions and climate change strategies. This represents supplier engagement cascading to tier two suppliers.</p>	
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Yes" WHERE C12.1 INCLUDES Yes, our suppliers</p>	<p>No change</p>

<p>DISPLAY “No” WHERE C12.1 Does not include Yes, our suppliers</p>		
<p>DISPLAY “Question unanswered” WHERE C12.1 = No data</p>		
<p>Column: Total % spend engaged on compliance and onboarding</p>	<p>Data source: C12.2 and C12.2a</p>	<p>Changes for 2023</p>
<p>Description: This indicates the proportion of the disclosing organizations’ procurement spend allocated towards onboarding and compliance of the suppliers they engage with.</p>		<p>Question source changed from C12.1a to C12.2 and C12.2a</p>
<p>Logic: DISPLAY “Question unanswered” WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY “Question not applicable, minimum version” WHERE CRM Selected tier = Climate Change – Minimum</p> <p>DISPLAY “Question not applicable” WHERE C12.2 = No, but we plan to introduce climate-related requirements within the next two years OR</p>		<p>No change</p>

<p>No, and we do not plan to introduce climate-related requirements within the next two years</p> <p>DISPLAY value from calculation From a minimum of "0%" UP TO A MAXIMUM OF "100%" of (SUM ALL VALUES) in C12.2a_Col_(% suppliers by procurement spend in compliance with this climate-related requirement)</p> <p>DISPLAY "Question unanswered" WHERE C12.2a = Table contains no data</p>		
<p>Column: Total % spend engaged on engagement and incentivization</p>	<p>Data source: C12.1a</p>	<p>Changes for 2023</p>
<p>Description:</p> <p>This indicates the proportion of the disclosing organizations' procurement spend allocated towards engagement and incentivization of the suppliers they engage with.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Climate Change – Minimum</p> <p>DISPLAY "Question not applicable" WHERE C12.1 DOE NOT INCLUDE</p>		<p>No change</p>

<p>Yes, our suppliers</p> <p>DISPLAY value from calculation SUM ALL VALUES (UP TO A MAXIMUM OF 100%) in C12.1a_Col_(% total procurement spend (direct and indirect)) WHERE C12.1a_Col_(Type of engagement) = Engagement & incentivization (changing supplier behavior)</p> <p>DISPLAY “No, criteria unsatisfied” WHERE all rows C12.1a_Col_(Type of engagement) = Engagement & incentivization (changing supplier behavior) AND C12.1a_Col_(% total procurement spend (direct and indirect)) = No data</p> <p>DISPLAY “No, criteria unsatisfied” WHERE all rows C12.1a_Col_(Type of engagement) ≠ Engagement & incentivization (changing supplier behavior)</p> <p>DISPLAY “Question unanswered” WHERE C12.1a = Table contains no data</p>		
<p>Column: Allocates emissions</p>	<p>Data source: SC1.1</p>	<p>Changes for 2023</p>
<p>Description:</p> <p>This indicates the organization's allocation of emissions to the requesting member company according to goods or services the organization has sold to the member company in this reporting period.</p>		
<p>Logic:</p>		

<p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Yes" WHERE SC1.1_Col_(Requesting member) = Only specific member AND SC1.1_Col_(Emissions in metric tonnes of CO2e) > 0</p> <p>DISPLAY "No, criteria unsatisfied" WHERE SC1.1_Col_(Requesting member) = Only specific member AND SC1.1_Col_(Emissions in metric tonnes of CO2e) = 0 or No data</p> <p>DISPLAY "No, criteria unsatisfied" WHERE SC1.1_Col_(Requesting member) ≠ Only specific member</p> <p>DISPLAY "Question unanswered" WHERE SC1.1 = Table contains no data</p>	<p>Product Backlog fix: The implementation of the logic isn't working properly Suppliers reporting a value of 0 for SC1.1 Emissions in metric tonnes of CO2e - are displaying as "Yes" in the "allocates emissions" column when they should be displaying as "no, criteria unsatisfied"</p>	
<p>Column: Collaborative opportunities</p>	<p>Data source: SC2.1</p>	<p>Changes for 2023</p>
<p>Description:</p>		

<p>This indicates whether the disclosing organization communicated any proposals to the requesting member company for the collaborative development of GHG emission reduction projects or products/services.</p>	
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Yes" WHERE SC2.1_Col_(Requesting member) = Only specific member AND SC2.1_Col_(Type of project) = Any data</p> <p>DISPLAY "No" WHERE SC2.1_Col_(Requesting member) ≠ Only specific member</p> <p>DISPLAY "No, criteria unsatisfied" WHERE SC2.1_Col_(Requesting member) = Only specific member AND SC2.1_Col_(Type of project) = No data</p>	<p>No change</p>

DISPLAY "Question unanswered" WHERE SC2.1 = Table contains no data	
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Score - Climate Change

Column	Data Source	Logic
Current Year SER score	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations. Scores cannot be released before the Score release date.
Previous Year SER score	DW Score Database	Display Value

Current Year Score	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations. Scores cannot be released before the Score release date.
Previous Year Score	DW Score Database	Display Value
Current Year Score Category Breakdown: Governance	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations. Scores cannot be released before the Score release date.
Current Year Score Category Breakdown: Risk management processes	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations. Scores cannot be released before the Score release date.

<p>Current Year Score Category Breakdown: Risk Disclosure</p>	<p>DW Score Database</p>	<p>Display Value. S Supply Chain dashboard privacy field turned on under invitations. Scores cannot be released before the Score release date.</p>
<p>Current Year Score Category Breakdown: Opportunity Disclosure</p>	<p>DW Score Database</p>	<p>Display Value. Supply Chain dashboard privacy field turned on under invitations. Scores cannot be released before the Score release date.</p>
<p>Current Year Score Category Breakdown: Business Strategy, Financial Planning & Scenario Analysis</p>	<p>DW Score Database</p>	<p>Display Value. Supply Chain dashboard privacy field turned on under invitations. Scores cannot be released before the Score release date.</p> <p>Backlog Bug Fix: Modified KPI title 2022= Current Year Score Category Breakdown: Business Strategy & Financial Planning 2023= Current Year Score Category Breakdown: Business Strategy, Financial Planning & Scenario Analysis</p>

<p>Current Year Score Category Breakdown: Scenario Analysis</p>	<p>DW Score Database</p>	<p>Display Value. Supply Chain dashboard privacy field turned on under invitations. Scores cannot be released before the Score release date.</p>
<p>Current Year Score Category Breakdown: Targets</p>	<p>DW Score Database</p>	<p>Display Value. Supply Chain dashboard privacy field turned on under invitations. Scores cannot be released before the Score release date.</p>
<p>Current Year Score Category Breakdown: Emissions reduction Initiatives and low carbon products</p>	<p>DW Score Database</p>	<p>Display Value. Supply Chain dashboard privacy field turned on under invitations. Scores cannot be released before the Score release date.</p>

<p>Current Year Score Category Breakdown: Scope 1 2 emissions (incl verification)</p>	<p>DW Score Database</p>	<p>Display Value. Supply Chain dashboard privacy field turned on under invitations. Scores cannot be released before the Score release date.</p>
<p>Current Year Score Category Breakdown: Scope 3 emissions (incl verification)</p>	<p>DW Score Database</p>	<p>Display Value. Supply Chain dashboard privacy field turned on under invitations. Scores cannot be released before the Score release date.</p>
<p>Current Year Score Category Breakdown: Energy</p>	<p>DW Score Database</p>	<p>Display Value. Supply Chain dashboard privacy field turned on under invitations. Scores cannot be released before the Score release date.</p>

<p>Current Year Score Category Breakdown: Value chain engagement</p>	<p>DW Score Database</p>	<p>Display Value. Supply Chain dashboard privacy field turned on under invitations. Scores cannot be released before the Score release date.</p>
<p>Current Year Score Category Breakdown: Public policy engagement</p>	<p>DW Score Database</p>	<p>Display Value. Supply Chain dashboard privacy field turned on under invitations. Scores cannot be released before the Score release date.</p>

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Column: Currency	Data Source: F0.3	Changes for 2023	
Description: Currency used for financial disclosure throughout climate change questionnaire response.			
Logic: DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission DISPLAY value in F0.3 WHERE F0.3 = Contains data DISPLAY Question unanswered WHERE F0.3 = Does not contain data		No change	
Column: Revenue	Data Source: SF0.1	Unit: USD (\$)	Changes for 2023
Description: This indicates the organization's reported annual revenue in USD (\$).			
Logic:		No change	

<p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY value in SF0.1 WHERE SF0.1 = Contains Data **Multiply by conversion rate base on reported currency in F0.3. Where financial value provided, and no currency provided, display raw value with asterisk (*)</p> <p>DISPLAY Question unanswered WHERE SF0.1 = Does not contain data</p>	<p>Currency conversion values can be found here.</p>	
Column: Board level oversight	Data Source: F4.1	Changes for 2023
<p>Description:</p> <p>This indicates if the organization has board level oversight on forest related issues.</p>		
<p>Logic: DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>Display "Question not applicable, minimum version"</p>	<p>No change</p>	

<p>WHERE CRM Selected Tier = Forests – Minimum</p> <p>DISPLAY “Yes” WHERE F4.1 = Yes</p> <p>DISPLAY “No” WHERE F4.1 = No</p> <p>DISPLAY "Question unanswered" WHERE F4.1 Does not contain data</p>		
Column: Highest level forest management	Data Source: F4.1a & F4.2	Changes for 2023
<p>Description:</p> <p>This indicates the level at which the organization takes responsibility for forests.</p>		
<p>Logic:</p> <p>DISPLAY “Question unanswered” WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, minimum version" WHERE</p>	<p>DISPLAY "C-Suite" F4.1a column name changed 2022: (Position of individual) 2023: (Position of individual or committee) Option added: Chief Government Relations Officer (CGRO) Chief Technology Officer (CTO) General Counsel</p>	

<p>CRM Selected tier = Forests – Minimum</p> <p>DISPLAY “Question not applicable” WHERE F4.1 ≠ 'Yes' AND F4.2 Does not contain data</p> <p>DISPLAY "C-Suite" WHERE F4.1a_Col_(Position of individual or committee) = Board Chair OR Director on board OR Chief Executive Officer (CEO) OR Chief Financial Officer (CFO) OR Chief Operating Officer (COO) OR Chief Procurement Officer (CPO) OR Chief Risk Officer (CRO) OR Chief Sustainability Officer (CSO) OR Other C-Suite Officer OR President OR</p>	<p>DISPLAY “No, criteria unsatisfied” 2022: (Position of individual) 2023: (Position of individual or committee)</p>
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<p>Board-level committee OR Other, please specify Chief Government Relations Officer (CGRO) Chief Technology Officer (CTO) General Counsel</p> <p>DISPLAY "C-Suite" WHERE row in F4.2_Col_(Name of the position(s) and/or committee(s)) = Chief Executive Officer (CEO) OR Chief Financial Officer (CFO) OR Chief Operating Officer (COO) OR Chief Procurement Officer (CPO) OR Chief Risk Officer (CRO) OR Chief Sustainability Officer (CSO) OR Other C-Suite Officer, please specify OR President</p> <p>DISPLAY "Committee" WHERE row in F4.2_Col_(Name of the position(s) and/or committee(s)) = Risk committee OR Sustainability committee OR Safety, Health, Environment and Quality committee</p>	
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<p>OR Corporate responsibility committee OR Other committee, please specify</p> <p>DISPLAY "Management Level" WHERE row in F4.2_Col_(Name of the position(s) and/or committee(s)) = Business unit manager OR Buyers/purchasers OR Energy manager OR Environmental, health and safety manager OR Environment/Sustainability manager OR Facilities manager OR Process operation manager OR Procurement manager OR Public affairs manager OR Risk manager</p> <p>DISPLAY "Other" WHERE row in F4.2_Col_(Name of the position(s) and/or committee(s)) = Other, please specify</p> <p>DISPLAY "None"</p>	
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<p>WHERE row in F4.2_Col_(Name of the position(s) and/or committee(s)) = There is no management-level responsibility for forests-related issues</p> <p>DISPLAY “No, criteria unsatisfied” WHERE row in F4.1a_Col_(Position of individual or committee) Does not contain data AND F4.2_Col_(Name of the position(s) and/or committee(s)) Does not contain data AND F4.1a OR F4.2 contains data</p> <p>DISPLAY “Question unanswered” WHERE F4.1a Does not contain data AND F4.2 Does not contain data</p>		
Column: Sign Off	Data Source: F17.1	Changes for 2023
<p>Description:</p> <p>This indicates the person that has signed off (approved) the CDP response. This information signals that responsibility is being taken for the response and the information contained therein.</p>		
<p>Logic:</p> <p>DISPLAY “Question unanswered” WHERE Overall response status ≠ Submitted OR</p>	No change	

<p>Late Submission</p> <p>DISPLAY selection in F17.1_Col_(Corresponding job category)</p> <p>Board Chair</p> <p>OR</p> <p>Board/Executive board</p> <p>OR</p> <p>Director on board</p> <p>OR</p> <p>Chief Executive Officer (CEO)</p> <p>OR</p> <p>Chief Financial Officer (CFO)</p> <p>OR</p> <p>Chief Operating Officer (COO)</p> <p>OR</p> <p>Chief Procurement Officer (CPO)</p> <p>OR</p> <p>Chief Risk Officer (CRO)</p> <p>OR</p> <p>Chief Sustainability Officer (CSO)</p> <p>OR</p> <p>Other C-Suite Officer</p> <p>OR</p> <p>President</p> <p>OR</p> <p>Business unit manager</p> <p>OR</p> <p>Energy manager</p> <p>OR</p> <p>Environmental, Health and Safety manager</p> <p>OR</p> <p>Environment/Sustainability manager</p> <p>OR</p> <p>Facilities manager</p>	
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<p>OR Process operation manager OR Procurement manager OR Public affairs manager OR Risk manager OR Other, please specify</p> <p>DISPLAY "No, criteria unsatisfied" WHERE F17.1_Col_(Corresponding job category) Does not contain data AND F17.1 contains data</p> <p>DISPLAY "Question unanswered" WHERE F17.1 Does not contain data</p>		
Column: Value Chain Level: Production	Data Source: F0.4	Changes for 2023
<p>Description:</p> <p>Companies are asked to select the stages of the value chain which best represent their organization's area of operation pertaining to forest risk commodities. If the organization is diversified or vertically integrated they are asked to select all that apply. This indicates if the organization selected/included the production stage of the value chain as their area of operation.</p>		
<p>Logic: DISPLAY "Question unanswered" WHERE Overall response status ≠</p>	No change	

<p>Submitted OR Late Submission</p> <p>DISPLAY "Yes" WHERE F0.4_Col_'Stage of the value chain' any row = Production</p> <p>DISPLAY "No, criteria unsatisfied" WHERE F0.4_Col_'Stage of the value chain' ≠ Production OR Does not contain data AND F0.4 contains data</p> <p>DISPLAY "Question unanswered" WHERE F0.4 Does not contain data</p>		
Column: Value Chain Level: Processing	Data Source: F0.4	Changes for 2023
<p>Description:</p> <p>Companies are asked to select the stages of the value chain which best represent their organization's area of operation pertaining to forest risk commodities. If the organization is diversified or vertically integrated they are asked to select all that apply. This indicates if the organization selected/included the processing stage of the value chain as their area of operation.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE</p>	No change	

<p>Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Yes" WHERE F0.4_Col_ 'Stage of the value chain' any row = Processing</p> <p>DISPLAY "No, criteria unsatisfied" WHERE F0.4_Col_ 'Stage of the value chain' ≠ Processing OR Does not contain data AND F0.4 contains data</p> <p>DISPLAY "Question unanswered" WHERE F0.4 Does not contain data</p>		
Column: Value Chain Level: Trading	Data Source: F0.4	Changes for 2023
<p>Description:</p> <p>Companies are asked to select the stages of the value chain which best represent their organization's area of operation pertaining to forest risk commodities. If the organization is diversified or vertically integrated they are asked to select all that apply. This indicates if the organization selected/included the trading stage of the value chain as their area of operation.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered"</p>		No change

<p>WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Yes" WHERE F0.4_Col_'Stage of the value chain' any row = Trading</p> <p>DISPLAY "No, criteria unsatisfied" WHERE F0.4_Col_'Stage of the value chain' ≠ Trading OR Does not contain data AND F0.4 contains data</p> <p>DISPLAY "Question unanswered" WHERE F0.4 Does not contain data</p>		
Column: Value Chain Level: Manufacturing	Data Source: F0.4	Changes for 2023
<p>Description:</p> <p>Companies are asked to select the stages of the value chain which best represent their organization's area of operation pertaining to forest risk commodities. If the organization is diversified or vertically integrated they are asked to select all that apply. This indicates if the organization selected/included the manufacturing stage of the value chain as their area of operation.</p>		
Logic:		No change

<p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Yes" WHERE F0.4_Col_'Stage of the value chain' any row = Manufacturing</p> <p>DISPLAY "No" WHERE F0.4_Col_'Stage of the value chain' any row ≠ Manufacturing</p> <p>DISPLAY "No, criteria unsatisfied" WHERE F0.4_Col_'Stage of the value chain'≠ Manufacturing OR Does not contain data AND F0.4 contains data</p> <p>DISPLAY "Question unanswered" WHERE F0.4 Does not contain data</p>		
Column: Value Chain Level: Retailing	Data Source: F0.4	Changes for 2023
Description:		

<p>Companies are asked to select the stages of the value chain which best represent their organization's area of operation pertaining to forest risk commodities. If the organization is diversified or vertically integrated they are asked to select all that apply. This indicates if the organization selected/included the retailing stage of the value chain as their area of operation.</p>	
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Yes" WHERE F0.4_Col_'Stage of the value chain' any row = Retailing</p> <p>DISPLAY "No" WHERE F0.4_Col_'Stage of the value chain' any row ≠ Retailing</p> <p>DISPLAY "No, criteria unsatisfied" WHERE F0.4_Col_'Stage of the value chain'≠ Retailing OR Does not contain data AND F0.4 contains data</p> <p>DISPLAY "Question unanswered"</p>	<p>No change</p>

WHERE F0.4 Does not contain data		
Column: Sources from high risk zones	Data Source: F1.5c	Changes for 2023
Description: This indicates the organization's dependency on forest risk commodities regarding both direct operations or other parts of the value chain, particularly if they have interactions in the high risk regions of the world.		
Logic: DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission DISPLAY "Yes" WHERE F1.5c_Col_(Country/Area of origin) any row = Angola OR Argentina OR Australia OR Bolivia (Plurinational State of) OR Brazil OR Cambodia OR Cameroon OR		DISPLAY "Yes" F1.5b question number got changed to F1.5c in 2023 with same column name 4 additional options got added in 2023: Guinea Guinea-Bissau Nepal Sierra Leone DISPLAY "No" F1.5b question number got changed to F1.5c in 2023 with same column name 4 additional options got added in 2023: Guinea Guinea-Bissau Nepal Sierra Leone DISPLAY "No, criteria unsatisfied"

<p>Central African Republic OR Colombia OR Congo OR Côte d'Ivoire OR Democratic Republic of the Congo OR Ecuador OR Gabon OR Ghana OR Guatemala OR Guinea OR Guinea-Bissau OR Honduras OR India OR Indonesia OR Kenya OR Lao People's Democratic Republic OR Liberia OR</p>	<p>F1.5b question number got changed to F1.5c in 2023 with same column name</p> <p>DISPLAY "Question unanswered"</p> <p>F1.5b question number got changed to F1.5c in 2023 with same column name</p>
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Madagascar OR Malaysia OR Mexico OR Mozambique OR Myanmar OR Nepal OR Nicaragua OR Nigeria OR Panama OR Papua New Guinea OR Paraguay OR Peru OR Philippines OR Sierra Leone OR Thailand OR United Republic of Tanzania OR Venezuela (Bolivarian Republic of) OR	
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<p>Viet Nam OR Zambia OR Zimbabwe</p> <p>DISPLAY "No" WHERE F1.5c_Col_(Country/Area of origin) any row ≠ Angola OR Argentina OR Australia OR Bolivia (Plurinational State of) OR Brazil OR Cambodia OR Cameroon OR Central African Republic OR Colombia OR Congo OR Côte d'Ivoire OR Democratic Republic of the Congo OR Ecuador</p>	
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OR Gabon OR Ghana OR Guatemala OR Guinea OR Guinea-Bissau OR Honduras OR India OR Indonesia OR Kenya OR Lao People's Democratic Republic OR Liberia OR Madagascar OR Malaysia OR Mexico OR Mozambique OR Myanmar OR Nepal	
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OR Nicaragua OR Nigeria OR Panama OR Papua New Guinea OR Paraguay OR Peru OR Philippines OR Sierra Leone OR Thailand OR United Republic of Tanzania OR Venezuela (Bolivarian Republic of) OR Viet Nam OR Zambia OR Zimbabwe OR Any other countries/areas OR Unknown origin DISPLAY "No, criteria unsatisfied"	
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<p>WHERE F1.5c_Col_(Country/Area of origin) Does not contain data AND F1.5c contains data</p> <p>DISPLAY "Question unanswered" WHERE F1.5c Does not contain data</p>		
<p>Column: Exclusions</p>	<p>Data Source: F0.7 & F0.7a</p>	<p>Changes for 2023</p>
<p>Description:</p> <p>This indicates if there are sources excluded from disclosure to provide data users transparency into organizational boundaries that may directly or indirectly drive deforestation. In some case, it can be difficult to gather data for all sources.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question unanswered" WHERE F0.7 Does not contain data</p> <p>DISPLAY "No" WHERE F0.7 =</p>	<p>DISPLAY "Question unanswered" F0.5 question number got changed to F0.7 in 2023</p> <p>DISPLAY "No" F0.5 question number got changed to F0.7 in 2023</p> <p>DISPLAY "Yes, Direct Operations and Supply Chain" F0.5 question number got changed to F0.7 in 2023 F0.5a question number got changed to F0.7a in 2023</p>	

<p>No</p> <p>DISPLAY "Yes, Direct Operations and Supply Chain"</p> <p>WHERE</p> <p>F0.7 =</p> <p>Yes</p> <p>AND</p> <p>F0.7a_Col_(Value chain stage) =</p> <p>Direct operations</p> <p>AND</p> <p>F0.7a_Col_(Value chain stage) =</p> <p>Supply chain</p> <p>DISPLAY "Yes, Direct Operations"</p> <p>WHERE</p> <p>F0.7 =</p> <p>Yes</p> <p>AND</p> <p>F0.7a_Col_(Value chain stage) =</p> <p>Direct operations</p> <p>AND</p> <p>F0.7a_Col_(Value chain stage) ≠</p> <p>Supply chain</p> <p>DISPLAY "Yes, Supply Chain"</p> <p>WHERE</p> <p>F0.7 =</p> <p>Yes</p> <p>AND</p> <p>F0.7a_Col_(Value chain stage) =</p> <p>Supply chain</p> <p>AND</p> <p>F0.7a_Col_(Value chain stage) ≠</p> <p>Direct operation</p>	<p>DISPLAY "Yes, Direct Operations"</p> <p>F0.5 question number got changed to F0.7 in 2023</p> <p>F0.5a question number got changed to F0.7a in 2023</p> <p>DISPLAY "Yes, Supply Chain"</p> <p>F0.5 question number got changed to F0.7 in 2023</p> <p>F0.5a question number got changed to F0.7a in 2023</p> <p>DISPLAY "Yes, Unspecified"</p> <p>F0.5 question number got changed to F0.7 in 2023</p> <p>F0.5a question number got changed to F0.7a in 2023</p>
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DISPLAY "Yes, Unspecified" WHERE F0.7 = Yes AND F0.7a_Col_(Value chain stage) Does not contain data		
Column: Discloser exposed to timber	Data Source: F0.4	Changes for 2023
Description: This indicates whether the organization produces or uses materials that contain timber.		
Logic: DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission DISPLAY "Yes" WHERE F0.4_Row_(Timber products)_Col_(Commodity disclosure) = Disclosing DISPLAY "Yes" WHERE F0.4_Row_(Timber products)_Col_(Commodity disclosure) = Not disclosing DISPLAY "No"		No change

<p>WHERE F0.4_Row_(Timber products)_Col_(Commodity disclosure) = This commodity is not produced, sourced or used by our organization</p> <p>DISPLAY "None reported"</p> <p>WHERE F0.4_Row_(Timber products)_Col_(Commodity disclosure) Does not contain data</p> <p>AND F0.4 Row (Timber products) contains data</p> <p>DISPLAY "Question unanswered"</p> <p>WHERE F0.4 Row (Timber products) Does not contain data</p>		
Column: Discloser exposed to palm oil	Data Source: F0.4	Changes for 2023
<p>Description:</p> <p>This indicates whether the organization produces or uses materials that contain palm oil.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered"</p> <p>WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, due to sector"</p> <p>WHERE CRM Primary questionnaire sector = Paper & forestry</p>	No change	

<p>DISPLAY "Yes" WHERE F0.4_Row_(Palm oil)_Col_(Commodity disclosure) = Disclosing</p> <p>DISPLAY "Yes" WHERE F0.4_Row_(Palm oil)_Col_(Commodity disclosure) = Not disclosing</p> <p>DISPLAY "No" WHERE F0.4_Row_(Palm oil)_Col_(Commodity disclosure) = This commodity is not produced, sourced or used by our organization</p> <p>DISPLAY "None reported" WHERE F0.4_Row_(Palm oil)_Col_(Commodity disclosure) Does not contain data AND F0.4 Row (Palm oil) contains data</p> <p>DISPLAY "Question unanswered" WHERE F0.4 Row (Palm oil) Does not contain data</p>		
Column: Discloser exposed to cattle products	Data Source: F0.4	Changes for 2023
<p>Description:</p> <p>This indicates whether the organization produces or uses materials that contain cattle products.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered"</p>		No change

<p>WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, due to sector" WHERE CRM Primary questionnaire sector = Paper & forestry</p> <p>DISPLAY "Yes" WHERE F0.4_Row_(Cattle products)_Col_(Commodity disclosure) = Disclosing</p> <p>DISPLAY "Yes" WHERE F0.4_Row_(Cattle products)_Col_(Commodity disclosure) = Not disclosing</p> <p>DISPLAY "No" WHERE F0.4_Row_(Cattle products)_Col_(Commodity disclosure) = This commodity is not produced, sourced or used by our organization</p> <p>DISPLAY "None reported" WHERE F0.4_Row_(Cattle products)_Col_(Commodity disclosure) Does not contain data AND F0.4 Row (Cattle products) contains data</p>	
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DISPLAY "Question unanswered" WHERE F0.4 Row (Cattle products) Does not contain data		
Column: Discloser exposed to soy	Data Source: F0.4	Changes for 2023
Description: This indicates whether the organization produces or uses materials that contain soy.		
Logic: DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission DISPLAY "Question not applicable, due to sector" WHERE CRM Primary questionnaire sector = Paper & forestry DISPLAY "Yes" WHERE F0.4_Row_(Soy)_Col_(Commodity disclosure) = Disclosing DISPLAY "Yes" WHERE F0.4_Row_(Soy)_Col_(Commodity disclosure) = Not disclosing DISPLAY "No" WHERE		No change

<p>F0.4_Row_(Soy)_Col_(Commodity disclosure) = This commodity is not produced, sourced or used by our organization</p> <p>DISPLAY "None reported" WHERE F0.4_Row_(Soy)_Col_(Commodity disclosure) Does not contain data AND F0.4 Row (Soy) contains data</p> <p>DISPLAY "Question unanswered" WHERE F0.4 Row (Soy) Does not contain data</p>		
Column: Discloser exposed to other- rubber	Data Source: F0.4	Changes for 2023
<p>Description:</p> <p>This indicates whether the organization produces or uses materials that contain rubber.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, due to sector" WHERE CRM Primary questionnaire sector = Paper & forestry</p> <p>DISPLAY "Yes"</p>		No change

<p>WHERE F0.4_Row_(Other-Rubber)_Col_(Commodity disclosure) = Disclosing</p> <p>DISPLAY "Yes"</p> <p>WHERE F0.4_Row_(Other-Rubber)_Col_(Commodity disclosure) = Not disclosing</p> <p>DISPLAY "No"</p> <p>WHERE F0.4_Row_(Other-Rubber)_Col_(Commodity disclosure) = This commodity is not produced, sourced or used by our organization</p> <p>DISPLAY "None reported"</p> <p>WHERE F0.4_Row_(Other-Rubber)_Col_(Commodity disclosure) Does not contain data</p> <p>AND F0.4 Row (Other- Rubber) contains data</p> <p>DISPLAY "Question unanswered"</p> <p>WHERE F0.4 Row (Other- Rubber) Does not contain data</p>		
Column: Discloser exposed to other- cocoa	Data Source: F0.4	Changes for 2023
<p>Description:</p> <p>This indicates whether the organization produces or uses materials that contain cocoa.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered"</p>		No change

<p>WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, due to sector" WHERE CRM Primary questionnaire sector = Paper & forestry</p> <p>DISPLAY "Yes" WHERE F0.4_Row_(Other- Cocoa)_Col_(Commodity disclosure) = Disclosing</p> <p>DISPLAY "Yes" WHERE F0.4_Row_(Other- Cocoa)_Col_(Commodity disclosure) = Not disclosing</p> <p>DISPLAY "No" WHERE F0.4_Row_(Other- Cocoa)_Col_(Commodity disclosure) = This commodity is not produced, sourced or used by our organization</p> <p>DISPLAY "None reported" WHERE F0.4_Row_(Other- Cocoa)_Col_(Commodity disclosure) Does not contain data AND F0.4 Row (Other - Cocoa) contains data</p>	
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DISPLAY "Question unanswered" WHERE F0.4 Row (Other - Cocoa) Does not contain data		
Column: Discloser exposed to other- coffee	Data Source: F0.4	Changes for 2023
Description: This indicates whether the organization produces or uses materials that contain coffee.		
Logic: DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission DISPLAY "Question not applicable, due to sector" WHERE CRM Primary questionnaire sector = Paper & forestry DISPLAY "Yes" WHERE F0.4_Row_(Other-Coffee)_Col_(Commodity disclosure) = Disclosing DISPLAY "Yes" WHERE F0.4_Row_(Other-Coffee)_Col_(Commodity disclosure) = Not disclosing DISPLAY "No"		No change

<p>WHERE F0.4_Row_(Other-Coffee)_Col_(Commodity disclosure) = This commodity is not produced, sourced or used by our organization</p> <p>DISPLAY "None reported"</p> <p>WHERE F0.4_Row_(Other-Coffee)_Col_(Commodity disclosure) Does not contain data</p> <p>AND F0.4 Row (Other - Coffee) contains data</p> <p>DISPLAY "Question unanswered"</p> <p>WHERE F0.4 Row (Other - Coffee) Does not contain data</p>		
Column: Disclosing on timber	Data Source: F0.4	Changes for 2023
<p>Description:</p> <p>This indicates whether the organization is disclosing information on its production and/or use of timber.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered"</p> <p>WHERE Overall response status ≠ Submitted</p> <p>OR Late Submission</p> <p>DISPLAY "Yes"</p> <p>WHERE F0.4_Row_(Timber products)_Col_(Commodity disclosure) = Disclosing</p>	No change	

<p>DISPLAY "No" WHERE F0.4_Row_(Timber products)_Col_(Commodity disclosure) = Not disclosing</p> <p>DISPLAY "Question not applicable, due to selection" WHERE F0.4_Row_(Timber products)_Col_(Commodity disclosure) = This commodity is not produced, sourced or used by our organization</p> <p>DISPLAY "Question unanswered" WHERE F0.4_Row_(Timber products)_Col_(Commodity disclosure) Does not contain data</p>		
Column: Disclosing on palm oil	Data Source: F0.4	Changes for 2023
<p>Description:</p> <p>This indicates whether the organization is disclosing information on its production and/or use of palm oil.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, due to sector" WHERE CRM Primary questionnaire sector = Paper & forestry</p> <p>DISPLAY "Yes" WHERE</p>		No change

<p>F0.4_Row_(Palm oil)_Col_(Commodity disclosure) = Disclosing</p> <p>DISPLAY "No" WHERE F0.4_Row_(Palm oil)_Col_(Commodity disclosure) = Not disclosing</p> <p>DISPLAY "Question not applicable, due to selection" WHERE F0.4_Row_(Palm oil)_Col_(Commodity disclosure) = This commodity is not produced, sourced or used by our organization</p> <p>DISPLAY "Question unanswered" WHERE F0.4_Row_(Palm oil)_Col_(Commodity disclosure) Does not contain data</p>		
<p>Column: Disclosing on cattle products</p>	<p>Data Source: F0.4</p>	<p>Changes for 2023</p>
<p>Description:</p> <p>This indicates whether the organization is disclosing information on its production and/or use of cattle products.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, due to sector" WHERE CRM Primary questionnaire sector =</p>	<p>No change</p>	

<p>Paper & forestry</p> <p>DISPLAY "Yes" WHERE F0.4_Row_(Cattle products)_Col_(Commodity disclosure) = Disclosing</p> <p>DISPLAY "No" WHERE F0.4_Row_(Cattle products)_Col_(Commodity disclosure) = Not disclosing</p> <p>DISPLAY "Question not applicable, due to selection" WHERE F0.4_Row_(Cattle products)_Col_(Commodity disclosure) = This commodity is not produced, sourced or used by our organization</p> <p>DISPLAY "Question unanswered" WHERE F0.4_Row_(Cattle products)_Col_(Commodity disclosure) Does not contain data</p>		
Column: Disclosing on soy	Data Source: F0.4	Changes for 2023
<p>Description:</p> <p>This indicates whether the organization is disclosing information on its production and/or use of soy</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p>		No change

<p>DISPLAY "Question not applicable, due to sector" WHERE CRM Primary questionnaire sector = Paper & forestry</p> <p>DISPLAY "Yes" WHERE F0.4_Row_(Soy)_Col_(Commodity disclosure) = Disclosing</p> <p>DISPLAY "No" WHERE F0.4_Row_(Soy)_Col_(Commodity disclosure) = Not disclosing</p> <p>DISPLAY "Question not applicable, due to selection" WHERE F0.4_Row_(Soy)_Col_(Commodity disclosure) = This commodity is not produced, sourced or used by our organization</p> <p>DISPLAY "Question unanswered" WHERE F0.4_Row_(Soy)_Col_(Commodity disclosure) Does not contain data</p>		
Column: Disclosing on Other- rubber	Data Source: F0.4	Changes for 2023
<p>Description:</p> <p>This indicates whether the organization is disclosing information on its production and/or use of rubber</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted</p>		No change

<p>OR Late Submission</p> <p>DISPLAY "Question not applicable, due to sector" WHERE CRM Primary questionnaire sector = Paper & forestry</p> <p>DISPLAY "Yes" WHERE F0.4_Row_(Other- Rubber)_Col_(Commodity disclosure) = Disclosing</p> <p>DISPLAY "No" WHERE F0.4_Row_(Other- Rubber)_Col_(Commodity disclosure) = Not disclosing</p> <p>DISPLAY "Question not applicable, due to selection" WHERE F0.4_Row_(Other- Rubber)_Col_(Commodity disclosure) = This commodity is not produced, sourced or used by our organization</p> <p>DISPLAY "Question unanswered" WHERE F0.4_Row_(Other- Rubber)_Col_(Commodity disclosure) Does not contain data</p>		
Column: Disclosing on Other- cocoa	Data Source: F0.4	Changes for 2023
<p>Description:</p> <p>This indicates whether the organization is disclosing information on its production and/or use of cocoa.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered"</p>		No change

<p>WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, due to sector" WHERE CRM Primary questionnaire sector = Paper & forestry</p> <p>DISPLAY "Yes" WHERE F0.4_Row_(Other- Cocoa)_Col_(Commodity disclosure) = Disclosing</p> <p>DISPLAY "No" WHERE F0.4_Row_(Other- Cocoa)_Col_(Commodity disclosure) = Not disclosing</p> <p>DISPLAY "Question not applicable, due to selection" WHERE F0.4_Row_(Other- Cocoa)_Col_(Commodity disclosure) = This commodity is not produced, sourced or used by our organization</p> <p>DISPLAY "Question unanswered" WHERE F0.4_Row_(Other- Cocoa)_Col_(Commodity disclosure) Does not contain data</p>		
Column: Disclosing on Other- coffee	Data Source: F0.4	Changes for 2023
Description:		
This indicates whether the organization is disclosing information on its production and/or use of coffee.		

<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, due to sector" WHERE CRM Primary questionnaire sector = Paper & forestry</p> <p>DISPLAY "Yes" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = Disclosing</p> <p>DISPLAY "No" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = Not disclosing</p> <p>DISPLAY "Question not applicable, due to selection" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) = This commodity is not produced, sourced or used by our organization</p> <p>DISPLAY "Question unanswered" WHERE F0.4_Row_(Other- Coffee)_Col_(Commodity disclosure) Does not contain data</p>	<p>No change</p>	
<p>Column: Overall forests risk assessment</p>	<p>Data Source: F2.1</p>	<p>Changes for 2023</p>

Description:			
This indicates whether the organization assess forest-related risks.			
Logic:			No change
DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission DISPLAY selection in F2.1 Yes, forests-related risks are assessed No, forests-related risks are not assessed DISPLAY "Question unanswered" WHERE F2.1 Does not contain data			
Column: Potential financial figure at risk	Data Source: F3.1b	Unit: USD (\$)	Changes for 2023
Description:			
This indicates the total amount of money reported to be potentially at risk due to forests-related risks.			
Logic:			No change
DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission			

<p>DISPLAY "Question not applicable" WHERE F3.1 Col Risk Identified? ≠ Yes OR F3.1b all rows Col Are you able to provide a potential financial impact figure? ≠ Yes, a single estimate OR Yes, an estimated range</p> <p>DISPLAY sum of values in F3.1b all rows Col (Potential financial impact (currency)) AND F3.1b all rows Col (Potential financial impact figure - maximum (currency)) WHERE Sum of values in F3.1b all rows Col (Potential financial impact (currency)) AND F3.1b all rows Col (Potential financial impact figure - maximum (currency)) ≥ 0 **Multiply by conversion rate base on reported currency in F0.3. Where financial value provided, and no currency provided, display raw value with asterisk (*)</p> <p>DISPLAY "None reported" WHERE F3.1b all rows Col (Potential financial impact (currency)) AND F3.1b all rows Col (Potential financial impact figure - maximum (currency)) Does not contain data AND F3.1b contains data</p> <p>DISPLAY "Question unanswered" WHERE</p>	
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<p>F3.1b Does not contain data</p>	
<p>Column: Potential financial figure of opportunities Data Source: F3.2a Unit: USD (\$)</p>	
<p>Description:</p> <p>This indicates the money reported to be made or saved from capitalizing on forest-related opportunities through efficiency, resilience, markets, products and services, financial incentive or other types of opportunities.</p>	<p>Changes for 2023</p>
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable" WHERE F3.2 Col Have you identified opportunities? ≠ Yes OR F3.2a all rows Col Are you able to provide a potential financial impact figure? ≠ Yes, a single estimate OR Yes, an estimated range</p> <p>DISPLAY sum of values in F3.2a Col (Potential financial impact figure (currency)) AND F3.2a Col (Potential financial impact figure – maximum (currency)) WHERE Sum of values in</p>	<p>No change</p>

<p>F3.2a Col (Potential financial impact figure (currency)) AND F3.2a Col (Potential financial impact figure – maximum (currency)) ≥ 0 **Multiply by conversion rate base on reported currency in F0.3. Where financial value provided, and no currency provided, display raw value with asterisk (*)</p> <p>DISPLAY “None reported” WHERE F3.2a Col (Potential financial impact figure (currency)) AND F3.2a Col (Potential financial impact figure – maximum (currency)) Does not contain data AND F3.2a contains data</p> <p>DISPLAY "Question unanswered" WHERE F3.2a Does not contain data</p>		
Column: Risk assessment in direct operations for timber	Data Source: F2.1a	Changes for 2023
<p>Description:</p> <p>This indicates whether organizations have assessed deforestation risks related to timber and that this risk assessment covers all or partial aspects of their direct operations</p>		
<p>Logic:</p> <p>DISPLAY “Question unanswered” WHERE Overall response status ≠ Submitted OR</p>		No change

<p>Late Submission</p> <p>DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Forests – Minimum</p> <p>DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Timber products) Col Commodity disclosure ≠ Disclosing *doesn't matter what F2.1 is</p> <p>DISPLAY "Question not applicable" WHERE F0.4 Row (Timber products) Col Commodity disclosure = Disclosing AND F2.1 ≠ Yes, forests-related risks are assessed</p> <p>DISPLAY "Yes" WHERE F2.1 = Yes, forests-related risks are assessed AND F2.1a Row (Timber products) Col Value chain stage = Direct operations</p> <p>DISPLAY "No, criteria unsatisfied" WHERE F2.1 = Yes, forests-related risks are assessed AND</p>	
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<p>F2.1a Row (Timber products) Col Value chain stage = Contains data AND ≠ Direct operations</p> <p>DISPLAY "Question unanswered" WHERE F2.1 = Yes, forests-related risks are assessed AND F2.1a Does not contain data</p>		
<p>Column: Risk assessment in direct operations for palm oil</p>	<p>Data Source: F2.1a</p>	<p>Changes for 2023</p>
<p>Description:</p> <p>This indicates whether organizations have assessed deforestation risks related to palm oil and that this risk assessment covers all or partial aspects of their direct operations.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Forests – Minimum</p> <p>DISPLAY "Question not applicable, due to commodity" WHERE</p>	<p>No change</p>	

<p>F0.4 Row (palm oil) Col Commodity disclosure ≠ Disclosing *doesn't matter what F2.1 is</p> <p>DISPLAY "Question not applicable" WHERE F0.4 Row (palm oil) Col Commodity disclosure = Disclosing AND F2.1 ≠ Yes, forests-related risks are assessed</p> <p>DISPLAY "Yes" WHERE F2.1 = Yes, forests-related risks are assessed AND F2.1a Row (palm oil) Col Value chain stage = Direct operations</p> <p>DISPLAY "No, criteria unsatisfied" WHERE F2.1 = Yes, forests-related risks are assessed AND F2.1a Row (palm oil) Col Value chain stage = Contains data AND ≠ Direct operations</p> <p>DISPLAY "Question unanswered" WHERE F2.1 = Yes, forests-related risks are assessed</p>	
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<p>AND F2.1a Does not contain data</p>	
<p>Column: Risk assessment in direct operations for cattle products</p>	<p>Data Source: F2.1a Changes for 2023</p>
<p>Description: This indicates whether organizations have assessed deforestation risks related to cattle and that this risk assessment covers all or partial aspects of their direct operations</p>	
<p>Logic: DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Forests – Minimum DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (cattle products) Col Commodity disclosure ≠ Disclosing *doesn't matter what F2.1 is DISPLAY "Question not applicable" WHERE F0.4 Row (cattle products) Col Commodity disclosure = Disclosing AND</p>	<p>No change</p>

<p>F2.1 ≠ Yes, forests-related risks are assessed</p> <p>DISPLAY “Yes” WHERE F2.1 = Yes, forests-related risks are assessed AND F2.1a Row (cattle products) Col Value chain stage = Direct operations</p> <p>DISPLAY “No, criteria unsatisfied” WHERE F2.1 = Yes, forests-related risks are assessed AND F2.1a Row (cattle products) Col Value chain stage = Contains data AND ≠ Direct operations</p> <p>DISPLAY “Question unanswered” WHERE F2.1 = Yes, forests-related risks are assessed AND F2.1a Does not contain data</p>		
<p>Column: Risk assessment in direct operations for soy</p>	<p>Data Source: F2.1a</p>	<p>Changes for 2023</p>
<p>Description:</p> <p>This indicates whether organizations have assessed deforestation risks related to soy and that this risk assessment covers all or partial aspects of their direct operations.</p>		

<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Forests – Minimum</p> <p>DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (soy) Col Commodity disclosure ≠ Disclosing *doesn't matter what F2.1 is</p> <p>DISPLAY "Question not applicable" WHERE F0.4 Row (soy) Col Commodity disclosure = Disclosing AND F2.1 ≠ Yes, forests-related risks are assessed</p> <p>DISPLAY "Yes" WHERE F2.1 = Yes, forests-related risks are assessed AND F2.1a Row (soy) Col Value chain stage =</p>	<p>No change</p>
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<p>Direct operations</p> <p>DISPLAY “No, criteria unsatisfied” WHERE F2.1 = Yes, forests-related risks are assessed AND F2.1a Row (soy) Col Value chain stage = Contains data AND ≠ Direct operations</p> <p>DISPLAY “Question unanswered” WHERE F2.1 = Yes, forests-related risks are assessed AND F2.1a Does not contain data</p>		
Column: Risk assessment for supply chain timber	Data Source: F2.1a	Changes for 2023
<p>Description:</p> <p>This indicates whether organizations have assessed deforestation risks related to timber and that this risk assessment covers all or partial aspects of their supply chain.</p>		
<p>Logic:</p> <p>DISPLAY “Question unanswered” WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY “Question not applicable, minimum version”</p>	No change	

<p>WHERE CRM Selected tier = Forests – Minimum</p> <p>DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Timber products) Col Commodity disclosure ≠ Disclosing *doesn't matter what F2.1 is</p> <p>DISPLAY "Question not applicable" WHERE F0.4 Row (Timber products) Col Commodity disclosure = Disclosing AND F2.1 ≠ Yes, forests-related risks are assessed</p> <p>DISPLAY "Yes" WHERE F2.1 = Yes, forests-related risks are assessed AND F2.1a Row (Timber products) Col Value chain stage = Supply chain</p> <p>DISPLAY "No, criteria unsatisfied" WHERE F2.1 = Yes, forests-related risks are assessed AND F2.1a Row (Timber products) Col Value chain stage = Contains data AND ≠</p>	
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Supply chain		
DISPLAY "Question unanswered" WHERE F2.1 = Yes, forests-related risks are assessed AND F2.1a Does not contain data		
Column: Risk assessment for supply chain palm oil	Data Source: F2.1a	Changes for 2023
Description: This indicates whether organizations have assessed deforestation risks related to palm oil and that this risk assessment covers all or partial aspects of their supply chain.		
Logic: DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Forests – Minimum DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (palm oil) Col Commodity disclosure ≠ Disclosing *doesn't matter what F2.1 is		No change

DISPLAY "Question not applicable"
WHERE
F0.4 Row (palm oil) Col Commodity disclosure =
Disclosing
AND
F2.1 ≠
Yes, forests-related risks are assessed

DISPLAY "Yes"
WHERE
F2.1 =
Yes, forests-related risks are assessed
AND
F2.1a Row (palm oil) Col Value chain stage =
Supply chain

DISPLAY "No, criteria unsatisfied"
WHERE
F2.1 =
Yes, forests-related risks are assessed
AND
F2.1a Row (palm oil) Col Value chain stage =
Contains data
AND ≠
Supply chain

DISPLAY "Question unanswered"
WHERE
F2.1 =
Yes, forests-related risks are assessed
AND
F2.1a
Does not contain data

Column: Risk assessment for supply chain cattle products	Data Source: F2.1a	Changes for 2023
<p>Description:</p> <p>This indicates whether organizations have assessed deforestation risks related to cattle and that this risk assessment covers all or partial aspects of their supply chain.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Forests – Minimum</p> <p>DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (cattle products) Col Commodity disclosure ≠ Disclosing *doesn't matter what F2.1 is</p> <p>DISPLAY "Question not applicable" WHERE F0.4 Row (cattle products) Col Commodity disclosure = Disclosing AND F2.1 ≠ Yes, forests-related risks are assessed</p>		No change

<p>DISPLAY "Yes" WHERE F2.1 = Yes, forests-related risks are assessed AND F2.1a Row (cattle products) Col Value chain stage = Supply chain</p> <p>DISPLAY "No, criteria unsatisfied" WHERE F2.1 = Yes, forests-related risks are assessed AND F2.1a Row (cattle products) Col Value chain stage = Contains data AND ≠ Supply chain</p> <p>DISPLAY "Question unanswered" WHERE F2.1 = Yes, forests-related risks are assessed AND F2.1a Does not contain data</p>		
Column: Risk assessment for supply chain soy	Data Source: F2.1a	Changes for 2023
<p>Description:</p> <p>This indicates whether organizations have assessed deforestation risks related to soy and that this risk assessment covers all or partial aspects of their supply chain.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE</p>	No change	

<p>Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Forests – Minimum</p> <p>DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (soy) Col Commodity disclosure ≠ Disclosing *doesn't matter what F2.1 is</p> <p>DISPLAY "Question not applicable" WHERE F0.4 Row (soy) Col Commodity disclosure = Disclosing AND F2.1 ≠ Yes, forests-related risks are assessed</p> <p>DISPLAY "Yes" WHERE F2.1 = Yes, forests-related risks are assessed AND F2.1a Row (soy) Col Value chain stage = Supply chain</p> <p>DISPLAY "No, criteria unsatisfied" WHERE</p>	
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<p>F2.1 = Yes, forests-related risks are assessed AND F2.1a Row (soy) Col Value chain stage = Contains data AND ≠ Supply chain</p> <p>DISPLAY "Question unanswered" WHERE F2.1 = Yes, forests-related risks are assessed AND F2.1a Does not contain data</p>		
Column: Risk related to timber	Data Source: F3.1	Changes for 2023
<p>Description:</p> <p>This indicates whether the organization has identified risks related to producing, marketing or sourcing timber commodities that have the potential to generate a substantive change in their business operations, revenue or expenditure.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Forests – Minimum</p>		No change

<p>DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Timber products) Col Commodity disclosure ≠ Disclosing</p> <p>DISPLAY "Yes" WHERE F3.1 Row (Timber products) Col Risk identified = Yes</p> <p>DISPLAY "No" WHERE F3.1 Row (Timber products) Col Risk identified = No</p> <p>Display "Question unanswered" WHERE F3.1 Row (Timber products) Col Risk identified Does not contain data</p>		
Column: Risk related to palm oil	Data Source: F3.1	Changes for 2023
<p>Description:</p> <p>This indicates whether the organization has identified risks related to producing, marketing or sourcing palm oil commodities that have the potential to generate a substantive change in their business operations, revenue or expenditure.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p>	No change	

<p>DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Forests – Minimum</p> <p>DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Palm oil) Col Commodity disclosure ≠ Disclosing</p> <p>DISPLAY "Yes" WHERE F3.1 Row (Palm oil) Col Risk identified = Yes</p> <p>DISPLAY "No" WHERE F3.1 Row (Palm oil) Col Risk identified = No</p> <p>Display "Question unanswered" WHERE F3.1 Row (Palm oil) Col Risk identified Does not contain data</p>		
Column: Risk related to cattle products	Data Source: F3.1	Changes for 2023
<p>Description:</p> <p>This indicates whether the organization has identified risks related to producing, marketing or sourcing cattle products commodities that have the potential to generate a substantive change in their business operations, revenue or expenditure.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered"</p>		No change

<p>WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Forests – Minimum</p> <p>DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Cattle products) Col Commodity disclosure ≠ Disclosing</p> <p>DISPLAY "Yes" WHERE F3.1 Row (Cattle products) Col Risk identified = Yes</p> <p>DISPLAY "No" WHERE F3.1 Row (Cattle products) Col Risk identified = No</p> <p>Display "Question unanswered" WHERE F3.1 Row (Cattle products) Col Risk identified Does not contain data</p>		
<p>Column: Risk related to soy</p>	<p>Data Source: F3.1</p>	<p>Changes for 2023</p>
<p>Description:</p>		

<p>This indicates whether the organization has identified risks related to producing, marketing or sourcing soy commodities that have the potential to generate a substantive change in their business operations, revenue or expenditure.</p>	
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Forests – Minimum</p> <p>DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Soy) Col Commodity disclosure ≠ Disclosing</p> <p>DISPLAY "Yes" WHERE F3.1 Row (Soy) Col Risk identified = Yes</p> <p>DISPLAY "No" WHERE F3.1 Row (Soy) Col Risk identified = No</p> <p>Display "Question unanswered" WHERE</p>	<p>No change</p>

F3.1 Row (Soy) Col Risk identified Does not contain data		
Column: Experienced substantive impacts	Data Source: F1.6	Changes for 2023
<p>Description:</p> <p>This indicates whether organizations experienced impacts related to forest risk commodities that have generated a substantive change in their business operations, revenue or expenditure in the reporting year.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Forests – Minimum</p> <p>DISPLAY "Yes" WHERE F1.6 = Yes</p> <p>DISPLAY "No" WHERE F1.6 = No</p> <p>DISPLAY "Question unanswered" WHERE</p>		No change

F1.6 Does not contain data		
Column: Timber consumption/production data	Data Source: F1.5	Changes for 2023
Description: This indicates if the disclosing organization collects data regarding production and/or consumption for timber. Companies that collate this information can attain a better picture of their reliance on forests risk commodities and potential exposure to any related risks and impacts.		
Logic: DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Timber products) Col Commodity disclosure ≠ Disclosing DISPLAY selection in F1.5 Row (Timber products) Col Data availability/Disclosure Consumption data available, disclosing OR Production data available, disclosing OR Consumption and production data available, disclosing OR Data available, but not disclosing OR Data not available DISPLAY "Question unanswered"		No change

<p>WHERE F1.5 Row (Timber products) Col Data availability/Disclosure Does not contain data</p>		
<p>Column: Palm oil consumption/production data</p>	<p>Data Source: F1.5</p>	<p>Changes for 2023</p>
<p>Description:</p> <p>This indicates if the disclosing organization collects data regarding production and/or consumption for palm oil. Companies that collate this information can attain a better picture of their reliance on forests risk commodities and potential exposure to any related risks and impacts.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Palm oil) Col Commodity disclosure ≠ Disclosing</p> <p>DISPLAY selection in F1.5 Row (Palm oil) Col Data availability/Disclosure Consumption data available, disclosing OR Production data available, disclosing OR Consumption and production data available, disclosing OR Data available, but not disclosing OR Data not available</p>	<p>No change</p>	

DISPLAY "Question unanswered" WHERE F1.5 Row (Palm oil) Col Data availability/Disclosure Does not contain data		
Column: Cattle products consumption/production data	Data Source: F1.5	Changes for 2023
Description: This indicates if the disclosing organization collects data regarding production and/or consumption for cattle products. Companies that collate this information can attain a better picture of their reliance on forests risk commodities and potential exposure to any related risks and impacts.		
Logic: DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Cattle products) Col Commodity disclosure ≠ Disclosing DISPLAY selection in F1.5 Row (Cattle products) Col Data availability/Disclosure Consumption data available, disclosing OR Production data available, disclosing OR Consumption and production data available, disclosing OR Data available, but not disclosing OR		No change

Data not available		
DISPLAY "Question unanswered" WHERE F1.5 Row (Cattle products) Col Data availability/Disclosure Does not contain data		
Column: Soy consumption/production data	Data Source: F1.5	Changes for 2023
Description: This indicates if the disclosing organization collects data regarding production and/or consumption for soy. Companies that collate this information can attain a better picture of their reliance on forests risk commodities and potential exposure to any related risks and impacts.		
Logic: DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Soy) Col Commodity disclosure ≠ Disclosing DISPLAY selection in F1.5 Row (Soy) Col Data availability/Disclosure Consumption data available, disclosing OR Production data available, disclosing OR Consumption and production data available, disclosing OR Data available, but not disclosing		No change

OR Data not available DISPLAY "Question unanswered" WHERE F1.5 Row (Soy) Col Data availability/Disclosure Does not contain data		
Column: Measures forest code compliance in direct operations	Data Source: F0.4, F1.1, F6.5	Changes for 2023
Description: This indicates whether organizations collect timber data regarding their own compliance with the Brazilian Forest Code. Tackling deforestation/forest degradation is highly important in tropical countries such as Brazil because they combine rich biodiversity and natural resources with high and fast rates of forest loss. Given the clear and countrywide regulations established in Brazil and the critical importance of this country for the global commodities market, there is an opportunity to easily track progress towards national regulation compliance in this country.		
Logic: DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission DISPLAY "Question not applicable" WHERE F1.1 Col Country/Area of origin ≠ Brazil AND F0.4 Col Stage of the value Chain ≠		New KPI Modified column name. No commodity specify Restructure 2022 "Display Selection" into Display "Yes", "No" & "N/A" in 2023 DISPLAY "Question not applicable" F1.1 Row (Timber products) removed F0.4 Row (Timber products) removed DISPLAY "Yes"

<p>Production OR Processing OR Trading AND F0.4 Col Commodity disclosure = Disclosing</p> <p>DISPLAY "Yes" WHERE F6.5 Row (% of owned and/or managed properties registered on the Rural Environmental Registry (CAR) database, with active status) Col Do you collect data on this indicator = Yes OR F6.5 Row (% of owned and/or managed properties with Legal Reserve (RL) and/or Permanent Protected Area (APP) deficit) Col Do you collect data on this indicator = Yes OR F6.5 Row (% of owned and/or managed properties with signed Terms of Commitment of the Environmental Regularization Program (PRA)) Col Do you collect data on this indicator= Yes OR F6.5 Row (% of owned and/or managed properties with no gross deforestation after July 2008) Col Do you collect data on this indicator = Yes</p> <p>DISPLAY "No" WHERE F6.5 Row (% of owned and/or managed properties registered on the Rural Environmental Registry (CAR) database, with active status) Col Do you collect data on this indicator = No, and we do not plan to collect data on this indicator within the next two years OR No, but we plan to collect data on this indicator within the next two years</p>	<p>F6.5: Row name changed Column name modified Option name changed</p> <p>DISPLAY "No" F6.5: Row name changed Column name modified Option name changed</p> <p>DISPLAY "N/A" F6.5: Row name changed Column name modified Option name changed</p> <p>DISPLAY "No, criteria unsatisfied" F6.5: Row name changed Column name modified Option name changed</p> <p>DISPLAY "Question unanswered" Row name Column name Options added in new logic</p>
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<p>OR F6.5 Row (% of owned and/or managed properties with Legal Reserve (RL) and/or Permanent Protected Area (APP) deficit) Col Do you collect data on this indicator = No, and we do not plan to collect data on this indicator within the next two years OR No, but we plan to collect data on this indicator within the next two years OR F6.5 Row (% of owned and/or managed properties with signed Terms of Commitment of the Environmental Regularization Program (PRA)) Col Do you collect data on this indicator= No, and we do not plan to collect data on this indicator within the next two years OR No, but we plan to collect data on this indicator within the next two years OR F6.5 Row (% of owned and/or managed properties with no gross deforestation after July 2008) Col Do you collect data on this indicator = No, and we do not plan to collect data on this indicator within the next two years OR No, but we plan to collect data on this indicator within the next two years</p> <p>DISPLAY "N/A" WHERE F6.5 Row (% of owned and/or managed properties registered on the Rural Environmental Registry (CAR) database, with active status) Col Do you collect data on this indicator = Not applicable because we do not own or manage land in Brazil OR Not applicable</p> <p>AND F6.5 Row (% of owned and/or managed properties with Legal Reserve (RL) and/or Permanent Protected Area (APP) deficit) Col Do you collect data on this indicator = Not applicable because we do not own or manage land in Brazil OR Not applicable</p> <p>AND</p>	
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<p>F6.5 Row (% of owned and/or managed properties with signed Terms of Commitment of the Environmental Regularization Program (PRA)) Col Do you collect data on this indicator= Not applicable because we do not own or manage land in Brazil OR Not applicable AND F6.5 Row (% of owned and/or managed properties with no gross deforestation after July 2008) Col Do you collect data on this indicator = Not applicable because we do not own or manage land in Brazil OR Not applicable</p> <p>DISPLAY "No, criteria unsatisfied" WHERE F6.5 Row (% of owned and/or managed properties registered on the Rural Environmental Registry (CAR) database, with active status) Col Do you collect data on this indicator = Does not contain data AND F6.5 Row (% of owned and/or managed properties registered on the Rural Environmental Registry (CAR) database, with active status) = Contains data AND F6.5 Row (% of owned and/or managed properties with Legal Reserve (RL) and/or Permanent Protected Area (APP) deficit) Col Do you collect data on this indicator = Does not contain data AND F6.5 Row (% of owned and/or managed properties with Legal Reserve (RL) and/or Permanent Protected Area (APP) deficit)= Contains data AND F6.5 Row (% of owned and/or managed properties with signed Terms of Commitment of the Environmental Regularization Program (PRA)) Col Do you collect data on this indicator= Does not contain data AND</p>	
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<p>F6.5 Row (% of owned and/or managed properties with signed Terms of Commitment of the Environmental Regularization Program (PRA))= Contains data AND F6.5 Row (% of owned and/or managed properties with no gross deforestation after July 2008) Col Do you collect data on this indicator = Does not contain data AND F6.5 Row (% of owned and/or managed properties with no gross deforestation after July 2008) = Contains data</p> <p>DISPLAY "Question unanswered" WHERE F6.5 Row (% of owned and/or managed properties registered on the Rural Environmental Registry (CAR) database, with active status) = Does not contain data AND F6.5 Row (% of owned and/or managed properties with Legal Reserve (RL) and/or Permanent Protected Area (APP) deficit)= Does not contain data AND F6.5 Row (% of owned and/or managed properties with signed Terms of Commitment of the Environmental Regularization Program (PRA))= Does not contain data AND F6.5 Row (% of owned and/or managed properties with no gross deforestation after July 2008) = Does not contain data</p>		
Column: Measures forest code compliance on palm oil in direct operations	Data Source: F6.5	Changes for 2023
Description:		

<p>This indicates whether organizations collect palm oil data regarding their own compliance with the Brazilian Forest Code. Tackling deforestation/forest degradation is highly important in tropical countries such as Brazil because they combine rich biodiversity and natural resources with high and fast rates of forest loss. Given the clear and countrywide regulations established in Brazil and the critical importance of this country for the global commodities market, there is an opportunity to easily track progress towards national regulation compliance in this country.</p>	
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (palm oil) Col Commodity disclosure ≠ Disclosing</p> <p>DISPLAY "Question not applicable" WHERE F1.1 Row (palm oil) Col Country/Region of origin ≠ Brazil AND F0.4 Row (palm oil) Col Stage of the value chain ≠ Production OR Processing OR Trading AND</p>	<p>Deleted KPI</p>

<p>F0.4 Row (palm oil) Col Commodity disclosure = Disclosing</p> <p>DISPLAY selection in F6.5 Row (palm oil) Col Do you collect data regarding compliance with the Brazilian Forest Code? Yes, from suppliers OR Yes, from owned and/or managed land OR Yes, from both suppliers and owned/managed land OR No, we do not collect data</p> <p>DISPLAY "No, criteria unsatisfied" WHERE F6.5 Row (palm oil) Col Do you collect data regarding compliance with the Brazilian Forest Code? = Does not contain data AND F6.5 Row (palm oil) contains data</p> <p>DISPLAY "Question unanswered" WHERE F6.5 Row (palm oil) = Does not contain data</p>		
<p>Column: Measures forest code compliance on cattle products in direct operations</p>	<p>Data Source: F6.5</p>	<p>Changes for 2023</p>
<p>Description:</p> <p>This indicates whether organizations collect cattle products data regarding their own compliance with the Brazilian Forest Code. Tackling deforestation/forest degradation is highly important in tropical countries such as Brazil because they combine rich biodiversity and natural resources with high and fast rates of forest loss. Given the clear and countrywide regulations established in Brazil and the critical importance of this country for the global commodities market, there is an opportunity to easily track progress towards national regulation compliance in this country.</p>		

<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (cattle products) Col Commodity disclosure ≠ Disclosing</p> <p>DISPLAY "Question not applicable" WHERE F1.1 Row (cattle products) Col Country/Region of origin ≠ Brazil AND F0.4 Row (cattle products) Col Stage of the value chain ≠ Production OR Processing OR Trading AND F0.4 Row (cattle products) Col Commodity disclosure = Disclosing</p> <p>DISPLAY selection in F6.5 Row (cattle products) Col Do you collect data regarding compliance with the Brazilian Forest Code? Yes, from suppliers OR Yes, from owned and/or managed land</p>	<p>Deleted KPI</p>
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<p>OR Yes, from both suppliers and owned/managed land OR No, we do not collect data</p> <p>DISPLAY "No, criteria unsatisfied" WHERE F6.5 Row (cattle products) Col Do you collect data regarding compliance with the Brazilian Forest Code? = Does not contain data AND F6.5 Row (cattle products) contains data</p> <p>DISPLAY "Question unanswered" WHERE F6.5 Row (cattle products) = Does not contain data</p>		
Column: Measures forest code compliance on soy in direct operations	Data Source: F6.5	Changes for 2023
<p>Description:</p> <p>This indicates whether organizations collect soy data regarding their own compliance with the Brazilian Forest Code. Tackling deforestation/forest degradation is highly important in tropical countries such as Brazil because they combine rich biodiversity and natural resources with high and fast rates of forest loss. Given the clear and countrywide regulations established in Brazil and the critical importance of this country for the global commodities market, there is an opportunity to easily track progress towards national regulation compliance in this country.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR</p>	Deleted KPI	

<p>Late Submission</p> <p>DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (soy) Col Commodity disclosure ≠ Disclosing</p> <p>DISPLAY "Question not applicable" WHERE F1.1 Row (soy) Col Country/Region of origin ≠ Brazil AND F0.4 Row (soy) Col Stage of the value chain ≠ Production OR Processing OR Trading AND F0.4 Row (soy) Col Commodity disclosure = Disclosing</p> <p>DISPLAY selection in F6.5 Row (soy) Col Do you collect data regarding compliance with the Brazilian Forest Code? Yes, from suppliers OR Yes, from owned and/or managed land OR Yes, from both suppliers and owned/managed land OR No, we do not collect data</p> <p>DISPLAY "No, criteria unsatisfied" WHERE</p>	
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<p>F6.5 Row (soy) Col Do you collect data regarding compliance with the Brazilian Forest Code? = Does not contain data AND F6.5 Row (soy) contains data</p> <p>DISPLAY "Question unanswered" WHERE F6.5 Row (soy) = Does not contain data</p>		
<p>Column: Measures forest code compliance in supply chain</p>	<p>Data Source: F0.4, F1.1, F6.5b</p>	<p>Changes for 2023</p>
<p>Description:</p> <p>This indicates whether organizations collect timber data regarding the compliance of their suppliers with the Brazilian Forest Code. Tackling deforestation/forest degradation is highly important in tropical countries such as Brazil because they combine rich biodiversity and natural resources with high and fast rates of forest loss. Given the clear and countrywide regulations established in Brazil and the critical importance of this country for the global commodities market, there is an opportunity to easily track progress towards national regulation compliance in this country.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable" WHERE F1.1 Col Country/Area of origin ≠ Brazil AND F0.4 Col Stage of the value chain ≠</p>		<p>New KPI Modified column name. No commodity specify Restructure 2022 "Display Selection" into Display "Yes", "No" & "N/A" in 2023</p> <p>DISPLAY "Question not applicable" F1.1 Column name changed F0.4 Column name changed</p> <p>DISPLAY "Yes" F6.5:</p>

<p>Production OR Processing OR Trading AND F0.4 Col Commodity disclosure = Disclosing</p> <p>DISPLAY "Yes" WHERE F6.5 Row (% of suppliers registered on the Rural Environmental Registry (CAR) database, with active status) Col Do you collect data on this indicator = Yes OR F6.5 Row (% of suppliers with Legal Reserve (RL) and/or Permanent Protected Area (APP) deficit) Col Do you collect data on this indicator= Yes OR F6.5 Row (% of suppliers with signed Terms of Commitment of the Environmental Regularization Program (PRA)) Col Do you collect data on this indicator= Yes OR F6.5 Row (% of suppliers with no gross deforestation after July 2008) Col Do you collect data on this indicator = Yes</p> <p>DISPLAY "No" WHERE F6.5 Row (% of suppliers registered on the Rural Environmental Registry (CAR) database, with active status) Col Do you collect data on this indicator = No, and we do not plan to collect data on this indicator within the next two years OR No, but we plan to collect data on this indicator within the next two years</p>	<p>Row name changed Column name modified Option name changed</p> <p>DISPLAY "No" F6.5: Row name changed Column name modified Option name changed</p> <p>DISPLAY "N/A" F6.5: Row name changed Column name modified Option name changed</p> <p>DISPLAY "No criteria unsatisfied" F6.5: Row name changed Column name modified Option name changed</p> <p>DISPLAY "Question unanswered" F6.5: Row name changed</p>
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OR
 F6.5 Row (% of suppliers with Legal Reserve (RL) and/or Permanent Protected Area (APP) deficit) Col Do you collect data on this indicator=
 No, and we do not plan to collect data on this indicator within the next two years
 OR
 No, but we plan to collect data on this indicator within the next two years
 OR
 F6.5 Row (% of suppliers with signed Terms of Commitment of the Environmental Regularization Program (PRA)) Col Do you collect data on this indicator=
 No, and we do not plan to collect data on this indicator within the next two years
 OR
 No, but we plan to collect data on this indicator within the next two years
 OR
 F6.5 Row (% of suppliers with no gross deforestation after July 2008) Col Do you collect data on this indicator =
 No, and we do not plan to collect data on this indicator within the next two years
 OR
 No, but we plan to collect data on this indicator within the next two years

DISPLAY "N/A"
 WHERE
 F6.5 Row (% of suppliers registered on the Rural Environmental Registry (CAR) database, with active status) Col Do you collect data on this indicator =
 Not applicable because we do not have suppliers from Brazil
 OR
 Not applicable

AND
 F6.5 Row (% of suppliers with Legal Reserve (RL) and/or Permanent Protected Area (APP) deficit) Col Do you collect data on this indicator=
 Not applicable because we do not have suppliers from Brazil
 OR
 Not applicable

AND

<p>F6.5 Row (% of suppliers with signed Terms of Commitment of the Environmental Regularization Program (PRA)) Col Do you collect data on this indicator= Not applicable because we do not have suppliers from Brazil OR Not applicable AND F6.5 Row (% of suppliers with no gross deforestation after July 2008) Col Do you collect data on this indicator = Not applicable because we do not have suppliers from Brazil OR Not applicable</p> <p>No criteria unsatisfied F6.5 Row (% of suppliers registered on the Rural Environmental Registry (CAR) database, with active status) Col Do you collect data on this indicator = Does not contain data AND F6.5 Row (% of suppliers registered on the Rural Environmental Registry (CAR) database, with active status) = Contains data AND F6.5 Row (% of suppliers with Legal Reserve (RL) and/or Permanent Protected Area (APP) deficit) Col Do you collect data on this indicator= Does not contain data AND F6.5 Row (% of suppliers with Legal Reserve (RL) and/or Permanent Protected Area (APP) deficit)= Contains data AND F6.5 Row (% of suppliers with signed Terms of Commitment of the Environmental Regularization Program (PRA)) Col Do you collect data on this indicator= Does not contain data AND F6.5 Row (% of suppliers with signed Terms of Commitment of the Environmental Regularization Program (PRA))=</p>	
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<p>contains data AND F6.5 Row (% of suppliers with no gross deforestation after July 2008) Col Do you collect data on this indicator = Does not contain data AND F6.5 Row (% of suppliers with no gross deforestation after July 2008) = Contain data</p> <p>DISPLAY "Question unanswered" WHERE F6.5 Row (% of suppliers registered on the Rural Environmental Registry (CAR) database, with active status) = Does not contain data AND F6.5 Row (% of suppliers with Legal Reserve (RL) and/or Permanent Protected Area (APP) deficit)= Does not contain data AND F6.5 Row (% of suppliers with signed Terms of Commitment of the Environmental Regularization Program (PRA))= Does not contain data AND F6.5 Row (% of suppliers with no gross deforestation after July 2008) = Does not contain data</p>		
Column: Measures forest code compliance on palm oil in supply chain	Data Source: F6.5b	Changes for 2023
<p>Description:</p> <p>This indicates whether organizations collect palm oil data regarding the compliance of their suppliers with the Brazilian Forest Code. Tackling deforestation/forest degradation is highly important in tropical countries such as Brazil because they combine rich biodiversity and natural resources with high and fast rates of forest loss. Given the clear and countrywide regulations established in Brazil and the critical</p>		

<p>importance of this country for the global commodities market, there is an opportunity to easily track progress towards national regulation compliance in this country.</p>	
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (palm oil) Col Commodity disclosure ≠ Disclosing *doesn't matter what F6.5 is</p> <p>DISPLAY "Question not applicable" WHERE F6.5 ≠ Yes, from suppliers OR Yes, from both suppliers and owned/managed land AND F0.4 Row (palm oil) Col Commodity disclosure = Disclosing</p> <p>DISPLAY "Yes" WHERE for any single row F6.5b Row (same row) Col Forest risk commodity = (palm oil) AND F6.5b Row (same row) Col KPIs = Contains data</p>	<p>Deleted KPI</p>

<p>DISPLAY “No, criteria unsatisfied” WHERE F6.5b all rows with Col Forest risk commodity = (palm oil) Contains no data in F6.5b Col KPIs AND F6.5b any row with Col Forest risk commodity = (palm oil) contains data</p> <p>DISPLAY “Question unanswered” WHERE F6.5b all rows with Col Forest risk commodity = (palm oil) Does not contain data</p>		
Column: Measures forest code compliance on cattle products in supply chain	Data Source: F6.5b	Changes for 2023
<p>Description:</p> <p>This indicates whether organizations collect cattle products data regarding the compliance of their suppliers with the Brazilian Forest Code. Tackling deforestation/forest degradation is highly important in tropical countries such as Brazil because they combine rich biodiversity and natural resources with high and fast rates of forest loss. Given the clear and countrywide regulations established in Brazil and the critical importance of this country for the global commodities market, there is an opportunity to easily track progress towards national regulation compliance in this country.</p>		
<p>Logic:</p> <p>DISPLAY “Question unanswered” WHERE Overall response status ≠ Submitted OR Late Submission</p>		Deleted KPI

DISPLAY "Question not applicable, due to commodity"
 WHERE
 F0.4 Row (cattle products) Col Commodity disclosure ≠
 Disclosing
 *doesn't matter what F6.5 is

DISPLAY "Question not applicable"
 WHERE
 F6.5 ≠
 Yes, from suppliers
 OR
 Yes, from both suppliers and owned/managed land
 AND
 F0.4 Row (cattle products) Col Commodity disclosure =
 Disclosing

DISPLAY "Yes"
 WHERE for any single row
 F6.5b Row (same row) Col Forest risk commodity =
 (cattle products)
 AND
 F6.5b Row (same row) Col KPIs =
 Contains data

DISPLAY "No, criteria unsatisfied"
 WHERE
 F6.5b all rows with Col Forest risk commodity =
 (cattle products)
 Contains no data in F6.5b Col KPIs
 AND
 F6.5b any row with Col Forest risk commodity =
 (cattle products)
 contains data

DISPLAY "Question unanswered" WHERE F6.5b all rows with Col Forest risk commodity = (cattle products) Does not contain data		
Column: Measures forest code compliance on soy in supply chain	Data Source: F6.5b	Changes for 2023
Description: This indicates whether organizations collect soy data regarding the compliance of their suppliers with the Brazilian Forest Code. Tackling deforestation/forest degradation is highly important in tropical countries such as Brazil because they combine rich biodiversity and natural resources with high and fast rates of forest loss. Given the clear and countrywide regulations established in Brazil and the critical importance of this country for the global commodities market, there is an opportunity to easily track progress towards national regulation compliance in this country.		
Logic: DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (soy) Col Commodity disclosure ≠ Disclosing *doesn't matter what F6.5 is DISPLAY "Question not applicable" WHERE F6.5 ≠		Deleted KPI

<p>Yes, from suppliers OR Yes, from both suppliers and owned/managed land AND F0.4 Row (soy) Col Commodity disclosure = Disclosing</p> <p>DISPLAY “Yes” WHERE for any single row F6.5b Row (same row) Col Forest risk commodity = (soy) AND F6.5b Row (same row) Col KPIs = Contains data</p> <p>DISPLAY “No, criteria unsatisfied” WHERE F6.5b all rows with Col Forest risk commodity = (soy) Contains no data in F6.5b Col KPIs AND F6.5b any row with Col Forest risk commodity = (soy) contains data</p> <p>DISPLAY “Question unanswered” WHERE F6.5b all rows with Col Forest risk commodity = (soy) Does not contain data</p>		
<p>Column: Timber traceability system</p>	<p>Data Source: F6.2</p>	<p>Changes for 2023</p>
<p>Description:</p>		

<p>This indicates whether the disclosing organization has a system in place to track and monitor the origin of raw materials derived from timber.</p>	
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Timber products) Col Commodity disclosure ≠ Disclosing</p> <p>DISPLAY selection in F6.2 Row (Timber products) Col Do you have system(s) in place? Yes OR No</p> <p>DISPLAY "No, criteria unsatisfied" WHERE F6.2 Row (Timber products) Col Do you have system(s) in place? = Does not contain data AND F6.2 Row (Timber products) = contains data</p> <p>DISPLAY "Question unanswered" WHERE F6.2 Row (Timber products) = Does not contain data</p>	<p>No change</p>

Column: Percentage of total timber volume traceable	Data Source: F6.2a	Changes for 2023
<p>Description:</p> <p>This indicates whether the disclosing organization provided details on the proportion of traceable timber produced/sourced/used.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Timber products) Col Commodity disclosure ≠ Disclosing *doesn't matter what F6.2 is</p> <p>DISPLAY "Question not applicable" WHERE F6.2 Row (Timber products) Col Do you have system(s) in place? ≠ Yes AND F0.4 Row (Timber products) Col Commodity disclosure = Disclosing</p> <p>DISPLAY the highest value WHERE F6.2a Col Forest Risk Commodity = (Timber products) AND</p>		<p>No change</p>

<p>F6.2a Col % of total production/consumption volume traceable ≥ 0</p> <p>DISPLAY "No, criteria unsatisfied" WHERE F6.2a all rows with Col Forest Risk Commodity = (Timber products) Does not contain data in F6.2a Col % of total production/consumption volume traceable AND F6.2a any row with Col Forest Risk Commodity= (Timber products) Contains data</p> <p>DISPLAY "Question unanswered" WHERE F6.2a all rows with Col Forest risk commodity = (Timber products) Does not contain data</p>		
<p>Column: Level of timber traceability</p>	<p>Data Source: F6.2a</p>	<p>Changes for 2023</p>
<p>Description:</p> <p>This indicates to what level the organization can trace timber products to ensure that the sourced/traded commodity meets the specified sustainability requirements.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status \neq Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Timber products) Col Commodity disclosure \neq</p>	<p>No change</p>	

<p>Disclosing</p> <p>DISPLAY "Question not applicable"</p> <p>WHERE</p> <p>F6.2 Row (Timber products) Col Do you have system(s) in place? ≠</p> <p>Yes</p> <p>AND</p> <p>F0.4 Row (Timber products) Col Commodity disclosure =</p> <p>Disclosing</p> <p>WHERE F6.2a Col Forest Risk Commodity =</p> <p>(Timber products)</p> <p>DISPLAY selection in F6.2a Col Point to which commodity is traceable</p> <p>Forest management unit</p> <p>OR</p> <p>Mill</p> <p>OR</p> <p>Tree plantation</p> <p>OR</p> <p>Country</p> <p>OR</p> <p>State or equivalent</p> <p>OR</p> <p>Municipality or equivalent</p> <p>OR</p> <p>Not traceable</p> <p>**concatenate the selection in F6.2a Col Point to which commodity is traceable if there are multiple rows where the col forest risk commodity is Timber products</p> <p>DISPLAY "No, criteria unsatisfied"</p> <p>WHERE</p> <p>F6.2a all row with Col Forest Risk Commodity =</p> <p>(Timber products)</p>	
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<p>Does not contain data in F6.2a Col Point to which commodity is traceable AND F6.2a any row Col Forest Risk Commodity = (Timber products) Contains data</p> <p>DISPLAY "Question unanswered" WHERE F6.2a all rows with Col Forest Risk Commodity = (Timber products) Does not contain data</p>		
<p>Column: Palm oil traceability system</p>	<p>Data Source: F6.2</p>	<p>Changes for 2023</p>
<p>Description:</p> <p>This indicates whether the disclosing organization has a system in place to track and monitor the origin of raw materials derived from palm oil.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Palm oil) Col Commodity disclosure ≠ Disclosing</p> <p>DISPLAY selection in F6.2 Row (Palm oil) Col Do you have system(s) in place? Yes OR No</p>	<p>No change</p>	

<p>DISPLAY "No, criteria unsatisfied" WHERE F6.2 Row (Palm oil) Col Do you have system(s) in place? = Does not contain data AND F6.2 Row (Palm oil) = Contains data</p> <p>DISPLAY "Question unanswered" WHERE F6.2 Row (Palm oil) = Does not contain data</p>		
Column: Percentage of total palm oil volume traceable	Data Source: F6.2a	Changes for 2023
<p>Description:</p> <p>This indicates whether the disclosing organization provided details on the proportion of traceable palm oil produced/sourced/used.</p>		
<p>Logic: DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (palm oil) Col Commodity disclosure ≠ Disclosing *doesn't matter what F6.2 is</p> <p>DISPLAY "Question not applicable"</p>		No change

<p>WHERE F6.2 Row (palm oil) Col Do you have system(s) in place? ≠ Yes AND F0.4 Row (palm oil) Col Commodity disclosure = Disclosing</p> <p>DISPLAY the highest value WHERE F6.2a Col Forest Risk Commodity = (palm oil) AND F6.2a Col % of total production/consumption volume traceable ≥ 0</p> <p>DISPLAY “No, criteria unsatisfied” WHERE F6.2a all rows with Col Forest Risk Commodity = (palm oil) Does not contain data in F6.2a Col % of total production/consumption volume traceable AND F6.2a any row with Col Forest Risk Commodity= (palm oil) Contains data</p> <p>DISPLAY “Question unanswered” WHERE F6.2a all rows with Col Forest risk commodity = (palm oil) Does not contain data</p>		
<p>Column: Level of palm oil traceability</p>	<p>Data Source: F6.2a</p>	<p>Changes for 2023</p>
<p>Description: This indicates to what level the organization can trace palm oil to ensure that the sourced/traded commodity meets the specified sustainability requirements.</p>		

<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Palm oil) Col Commodity disclosure ≠ Disclosing</p> <p>DISPLAY "Question not applicable" WHERE F6.2 Row (Palm oil) Col Do you have system(s) in place? ≠ Yes AND F0.4 Row (Palm oil) Col Commodity disclosure = Disclosing</p> <p>WHERE F6.2a Col Forest Risk Commodity = (Palm oil) DISPLAY selection in F6.2a Col Point to which commodity is traceable Mill OR Crushing facility OR Plantation OR Refinery OR First importer</p>	<p>No change</p>
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<p>OR Country OR State or equivalent OR Municipality or equivalent OR Not traceable **concatenate the selection in F6.2a Col Point to which commodity is traceable if there are multiple rows where the col forest risk commodity is Palm oil</p> <p>DISPLAY “No, criteria unsatisfied” WHERE F6.2a all row with Col Forest Risk Commodity = (Palm oil) Does not contain data in F6.2a Col Point to which commodity is traceable AND F6.2a any row Col Forest Risk Commodity = (Palm oil) Contains data</p> <p>DISPLAY “Question unanswered” WHERE F6.2a all rows with Col Forest Risk Commodity = (Palm oil) Does not contain data</p>		
Column: Cattle products traceability system	Data Source: F6.2	Changes for 2023
<p>Description:</p> <p>This indicates whether the disclosing organization has a system in place to track and monitor the origin of raw materials derived from cattle products.</p>		
Logic:		No change

<p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Cattle products) Col Commodity disclosure ≠ Disclosing</p> <p>DISPLAY selection in F6.2 Row (Cattle products) Col Do you have system(s) in place? Yes OR No</p> <p>DISPLAY "No, criteria unsatisfied" WHERE F6.2 Row (Cattle products) Col Do you have system(s) in place? = Does not contain data AND F6.2 Row (Cattle products) = Contains data</p> <p>DISPLAY "Question unanswered" WHERE F6.2 Row (Cattle products) = Does not contain data</p>		
Column: Percentage of total cattle products volume traceable	Data Source: F6.2a	Changes for 2023
Description:		

<p>This indicates whether the disclosing organization provided details on the proportion of traceable cattle products produced/sourced/used.</p>	
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (cattle products) Col Commodity disclosure ≠ Disclosing *doesn't matter what F6.2 is</p> <p>DISPLAY "Question not applicable" WHERE F6.2 Row (cattle products) Col Do you have system(s) in place? ≠ Yes AND F0.4 Row (cattle products) Col Commodity disclosure = Disclosing</p> <p>DISPLAY the highest value WHERE F6.2a Col Forest Risk Commodity = (cattle products) AND F6.2a Col % of total production/consumption volume traceable ≥ 0</p> <p>DISPLAY "No, criteria unsatisfied"</p>	<p>No change</p>

<p>WHERE F6.2a all rows with Col Forest Risk Commodity = (cattle products) Does not contain data in F6.2a Col % of total production/consumption volume traceable AND F6.2a any row with Col Forest Risk Commodity= (cattle products) Contains data</p> <p>DISPLAY "Question unanswered" WHERE F6.2a all rows with Col Forest risk commodity = (cattle products) Does not contain data</p>		
<p>Column: Level of cattle products traceability</p>	<p>Data Source: F6.2a</p>	<p>Changes for 2023</p>
<p>Description:</p> <p>This indicates to what level the organization can trace cattle products to ensure that the sourced/traded commodity meets the specified sustainability requirements.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Cattle products) Col Commodity disclosure ≠ Disclosing</p> <p>DISPLAY "Question not applicable"</p>	<p>No change</p>	

<p>WHERE F6.2 Row (Cattle products) Col Do you have system(s) in place? ≠ Yes AND F0.4 Row (Cattle products) Col Commodity disclosure = Disclosing</p> <p>WHERE F6.2a Col Forest Risk Commodity = (Cattle products) DISPLAY selection in F6.2a Col Point to which commodity is traceable Mill OR Tannery OR Slaughterhouse OR Breeding farm OR Rearing farm OR Fattening farm OR Country OR State or equivalent OR Municipality or equivalent OR Not traceable **concatenate the selection in F6.2a Col Point to which commodity is traceable if there are multiple rows where the col forest risk commodity is Cattle products</p> <p>DISPLAY “No, criteria unsatisfied”</p>	
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<p>WHERE F6.2a all row with Col Forest Risk Commodity = (Cattle products) Does not contain data in F6.2a Col Point to which commodity is traceable AND F6.2a any row Col Forest Risk Commodity = (Cattle products) Contains data</p> <p>DISPLAY "Question unanswered" WHERE F6.2a all rows with Col Forest Risk Commodity = (Cattle products) Does not contain data</p>		
Column: Soy traceability system	Data Source: F6.2	Changes for 2023
<p>Description:</p> <p>This indicates whether the disclosing organization has a system in place to track and monitor the origin of raw materials derived from soy.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Soy) Col Commodity disclosure ≠ Disclosing</p>		No change

<p>DISPLAY selection in F6.2 Row (Soy) Col Do you have system(s) in place? Yes OR No</p> <p>DISPLAY "No, criteria unsatisfied" WHERE F6.2 Row (Soy) Col Do you have system(s) in place? = Does not contain data AND F6.2 Row (Soy) = Contains data</p> <p>DISPLAY "Question unanswered" WHERE F6.2 Row (Soy) = Does not contain data</p>	
<p>Column: Percentage of total soy volume traceable Data Source: F6.2a Changes for 2023</p>	
<p>Description:</p> <p>This indicates whether the disclosing organization provided details on the proportion of traceable soy produced/sourced/used</p>	
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (soy) Col Commodity disclosure ≠</p>	<p>No change</p>

<p>Disclosing *doesn't matter what F6.2 is</p> <p>DISPLAY "Question not applicable" WHERE F6.2 Row (soy) Col Do you have system(s) in place? ≠ Yes AND F0.4 Row (soy) Col Commodity disclosure = Disclosing</p> <p>DISPLAY the highest value WHERE F6.2a Col Forest Risk Commodity = (soy) AND F6.2a Col % of total production/consumption volume traceable ≥ 0</p> <p>DISPLAY "No, criteria unsatisfied" WHERE F6.2a all rows with Col Forest Risk Commodity = (soy) Does not contain data in F6.2a Col % of total production/consumption volume traceable AND F6.2a any row with Col Forest Risk Commodity= (soy) Contains data</p> <p>DISPLAY "Question unanswered" WHERE F6.2a all rows with Col Forest risk commodity = (soy) Does not contain data</p>		
Column: Level of soy traceability	Data Source: F6.2a	Changes for 2023

<p>Description:</p> <p>This indicates to what level the organization can trace soy to ensure that the sourced/traded commodity meets the specified sustainability requirements.</p>	
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Soy) Col Commodity disclosure ≠ Disclosing</p> <p>DISPLAY "Question not applicable" WHERE F6.2 Row (Soy) Col Do you have system(s) in place? ≠ Yes AND F0.4 Row (Soy) Col Commodity disclosure = Disclosing</p> <p>WHERE F6.2a Col Forest Risk Commodity = (Soy) DISPLAY selection in F6.2a Col Point to which commodity is traceable Mill OR Crushing facility OR Plantation</p>	<p>No change</p>

<p>OR Refinery OR First importer OR Farm Country OR State or equivalent OR Municipality or equivalent OR Not traceable **concatenate the selection in F6.2a Col Point to which commodity is traceable if there are multiple rows where the col forest risk commodity is Soy</p> <p>DISPLAY “No, criteria unsatisfied” WHERE F6.2a all row with Col Forest Risk Commodity = (Soy) Does not contain data in F6.2a Col Point to which commodity is traceable AND F6.2a any row Col Forest Risk Commodity = (Soy) Contains data</p> <p>DISPLAY “Question unanswered” WHERE F6.2a all rows with Col Forest Risk Commodity = (Soy) Does not contain data</p>		
<p>Column: Cross-commodity forests-related policy</p>	<p>Data Source: F4.5</p>	<p>Changes for 2023</p>
<p>Description:</p>		

<p>This indicates whether organizations have developed any kind of policy that includes forests-related issues.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY selection in F4.5 Yes, we have a documented forests policy that is publicly available OR Yes, we have a documented forests policy, but it is not publicly available OR No, but we plan to develop one within the next two years OR No</p> <p>DISPLAY "Question unanswered" WHERE F4.5 = Does not contain data</p>		No change
Column: Structured cross-commodity forests-related policy	Data Source: F4.5a	Changes for 2023
<p>Description:</p> <p>This indicates whether organizations have more developed policies that include forest-related issues</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE</p>		<p>DISPLAY "Yes" Option name changed in 2023</p>

<p>Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY “No” WHERE F4.5 ≠ Yes, we have a documented forests policy that is publicly available OR Yes, we have a documented forests policy, but it is not publicly available</p> <p>DISPLAY “Yes” WHERE F4.5a Col Scope = Company-wide AND F4.5a_Col Content contains Commitment to eliminate conversion of natural ecosystems OR Commitment to eliminate deforestation OR Commitment to no deforestation, to no planting on peatlands and to no exploitation (NDPE)</p> <p>DISPLAY "No, criteria unsatisfied" WHERE F4.5a Col Scope ≠ Company-wide AND F4.5a Col Content = Contains data</p> <p>DISPLAY “No, criteria unsatisfied” WHERE</p>	<p>2022: Commitment to no deforestation, to no planting on peatlands and to no exploitation 2023: Commitment to no deforestation, to no planting on peatlands and to no exploitation (NDPE)</p> <p>DISPLAY “No, criteria unsatisfied” Option name changed in 2023 2022: Commitment to no deforestation, to no planting on peatlands and to no exploitation 2023: Commitment to no deforestation, to no planting on peatlands and to no exploitation (NDPE)</p>
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<p>F4.5a Col Scope = Company-wide AND F4.5a_Col Content does not contain Commitment to eliminate conversion of natural ecosystems OR Commitment to eliminate deforestation OR Commitment to no deforestation, to no planting on peatlands and to no exploitation (NDPE)</p> <p>DISPLAY “No, criteria unsatisfied” WHERE F4.5a Col Scope = Does not contain data OR F4.5a_Col Content = Does not contain data AND F4.5a contains data</p> <p>DISPLAY “Question unanswered” WHERE F4.5a= Does not contain data</p>		
Column: Any timber policies	Data Source: F4.5a	Changes for 2023
<p>Description:</p> <p>This indicates whether organizations have developed any kind of policy focusing specifically on timber. This specificity may reflect the fact that some commodities are more relevant than others to their business, that each commodity requires a distinct approach, or that organizations have progressed differently on their sustainability approach regarding forest risk commodities.</p>		
<p>Logic:</p> <p>DISPLAY “Question unanswered”</p>		<p>DISPLAY “Yes” F4.5b moved to F4.5a</p>

<p>WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Timber products) Col Commodity disclosure ≠ Disclosing</p> <p>DISPLAY "Question not applicable" WHERE F4.5 ≠ Yes, we have a documented forests policy that is publicly available OR Yes, we have a documented forests policy, but it is not publicly available AND F0.4 Row (Timber products) Col Commodity disclosure = Disclosing</p> <p>DISPLAY "Yes" WHERE F4.5a Col Commodity coverage contains Timber products AND F4.5a Col Content contains data</p> <p>DISPLAY "No" WHERE F4.5a Col Commodity coverage does not contain Timber products</p>	<p>Column name changed: 2022: Do you have a commodity specific sustainability policy? 2023: Commodity coverage Row removed</p> <p>DISPLAY "No" F4.5b moved to F4.5a Column name changed: 2022: Do you have a commodity specific sustainability policy? 2023: Commodity coverage Row removed</p> <p>DISPLAY "Question unanswered" F4.5b moved to F4.5a</p>
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DISPLAY "Question unanswered" WHERE F4.5a = Does not contain data		
Column: Structured timber policies	Data Source: F0.4 and F4.5 and F4.5a	Changes for 2023
Description: This indicates whether organizations have more developed policies focusing on timber.		
Logic: Logic: DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Timber products) Col Commodity disclosure ≠ Disclosing DISPLAY "No" WHERE F4.5 ≠ Yes, we have a documented forests policy that is publicly available OR Yes, we have a documented forests policy, but it is not publicly available AND F0.4 Row (Timber products) Col Commodity disclosure =		DISPLAY "Yes" F4.5b Row is deleted. Question number moved from F4.5b to F4.5a Column name changed: 2022: Do you have a commodity specific sustainability policy? 2023: Commodity coverage DISPLAY "No, criteria unsatisfied" Question number moved from F4.5b to F4.5a Column name changed: 2022: Do you have a commodity specific sustainability policy? 2023: Commodity coverage DISPLAY "No" Question number moved from F4.5b to F4.5a Column name changed:

<p>Disclosing</p> <p>DISPLAY “Yes” WHERE F4.5a Col Commodity coverage contains Timber products AND F4.5a Col Scope = Company-wide AND F4.5a Col Content contains Commitment to eliminate conversion of natural ecosystems OR Commitment to eliminate deforestation OR Commitment to no deforestation, to no planting on peatlands and to no exploitation (NDPE)</p> <p>DISPLAY “No, criteria unsatisfied” WHERE F4.5a Col Commodity coverage contains Timber products OR F4.5a Col Scope = Company-wide OR F4.5a Col Content contains Commitment to eliminate conversion of natural ecosystems OR Commitment to eliminate deforestation OR Commitment to no deforestation, to no planting on peatlands and to no exploitation (NDPE)</p> <p>DISPLAY “No” WHERE</p>	<p>2022: Do you have a commodity specific sustainability policy? 2023: Commodity coverage</p> <p>DISPLAY “Question unanswered” Question number moved from F4.5b to F4.5a</p>
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<p>F4.5a Col Commodity coverage does not contain Timber products OR F4.5a Row (Timber products) Col Scope ≠ Company-wide AND F4.5a Col Commodity coverage contains Contains data OR F4.5a Col Content does not contain Commitment to eliminate conversion of natural ecosystems OR Commitment to eliminate deforestation OR Commitment to no deforestation, to no planting on peatlands and to no exploitation (NDPE) AND F4.5a col Content contains Contains data</p> <p>DISPLAY "Question unanswered" WHERE F4.5a= Does not contain data</p>		
Column: Any palm oil policies	Data Source: F0.4 and F4.5 and F4.5a	Changes for 2023
<p>Description:</p> <p>This indicates whether organizations have developed any kind of policy focusing specifically on palm oil. This specificity may reflect the fact that some commodities are more relevant than others to their business, that each commodity requires a distinct approach, or that organizations have progressed differently on their sustainability approach regarding forest risk commodities.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠</p>		<p>DISPLAY "Yes" F4.5b Row is deleted. Question number moved from F4.5b to F4.5a</p>

<p>Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Palm oil) Col Commodity disclosure ≠ Disclosing</p> <p>DISPLAY "Question not applicable" WHERE F4.5 ≠ Yes, we have a documented forests policy that is publicly available OR Yes, we have a documented forests policy, but it is not publicly available AND F0.4 Row (Palm oil) Col Commodity disclosure = Disclosing</p> <p>DISPLAY "Yes" WHERE F4.5a Col Commodity coverage contains Palm oil AND F4.5a Col Content contains data</p> <p>DISPLAY "No" WHERE F4.5a Col Commodity coverage does not contain Palm oil</p> <p>DISPLAY "Question unanswered"</p>	<p>Column name changed: 2022: Do you have a commodity specific sustainability policy? 2023: Commodity coverage</p> <p>DISPLAY "No" Question number moved from F4.5b to F4.5a Column name changed: 2022: Do you have a commodity specific sustainability policy? 2023: Commodity coverage</p> <p>DISPLAY "No, criteria unsatisfied" Deleted logic</p> <p>DISPLAY "Question unanswered" Question number moved from F4.5b to F4.5a</p>
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WHERE F4.5a = Does not contain data		
Column: Structured palm oil policies	Data Source: F0.4 and F4.5 and F4.5a	Changes for 2023
Description: This indicates whether organizations have more developed policies focusing on palm oil.		
Logic: DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Palm oil) Col Commodity disclosure ≠ Disclosing DISPLAY "No" WHERE F4.5 ≠ Yes, we have a documented forests policy that is publicly available OR Yes, we have a documented forests policy, but it is not publicly available AND F0.4 Row (Palm oil) Col Commodity disclosure = Disclosing DISPLAY "Yes"		DISPLAY "Yes" F4.5b Row is deleted. Question number moved from F4.5b to F4.5a Column name changed: 2022: Do you have a commodity specific sustainability policy? 2023: Commodity coverage DISPLAY "No, criteria unsatisfied" F4.5b Row is deleted. Question number moved from F4.5b to F4.5a Column name changed: 2022: Do you have a commodity specific sustainability policy? 2023: Commodity coverage DISPLAY "No" F4.5b Row is deleted. Question number moved from F4.5b to F4.5a Column name changed:

<p>WHERE F4.5a Col Commodity coverage contains Palm oil AND F4.5a Col Scope = Company-wide AND F4.5a Col Content contains Commitment to eliminate conversion of natural ecosystems OR Commitment to eliminate deforestation OR Commitment to no deforestation, to no planting on peatlands and to no exploitation (NDPE)</p> <p>DISPLAY “No, criteria unsatisfied” WHERE F4.5a Col Commodity coverage contains Palm Oil OR F4.5a Col Scope = Company-wide OR F4.5a Col Content contains Commitment to eliminate conversion of natural ecosystems OR Commitment to eliminate deforestation OR Commitment to no deforestation, to no planting on peatlands and to no exploitation (NDPE)</p> <p>DISPLAY “No” WHERE F4.5a Col Commodity coverage does not contain Palm Oil AND F4.5a Col Commodity coverage =</p>	<p>2022: Do you have a commodity specific sustainability policy? 2023: Commodity coverage</p> <p>DISPLAY “Question unanswered” Question number moved from F4.5b to F4.5a</p>
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<p>Contains data OR F4.5a Col Scope ≠ Company-wide AND F4.5a Col Scope = Contains data OR F4.5a Col Content does not contain Commitment to eliminate conversion of natural ecosystems OR Commitment to eliminate deforestation OR Commitment to no deforestation, to no planting on peatlands and to no exploitation (NDPE) AND F4.5a Col Content contains Contains data</p> <p>DISPLAY "Question unanswered" WHERE F4.5a= Does not contain data</p>		
Column: Any cattle products policies	Data Source: F0.4 and F4.5 and F4.5a	Changes for 2023
<p>Description:</p> <p>This indicates whether organizations have developed any kind of policy focusing specifically on cattle products. This specificity may reflect the fact that some commodities are more relevant than others to their business, that each commodity requires a distinct approach, or that organizations have progressed differently on their sustainability approach regarding forest risk commodities.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠</p>		<p>DISPLAY "Yes" F4.5b Row is deleted. Question number moved from F4.5b to F4.5a</p>

<p>Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Cattle products) Col Commodity disclosure ≠ Disclosing</p> <p>DISPLAY "Question not applicable" WHERE F4.5 ≠ Yes, we have a documented forests policy that is publicly available OR Yes, we have a documented forests policy, but it is not publicly available AND F0.4 Row (Cattle products) Col Commodity disclosure = Disclosing</p> <p>DISPLAY "Yes" WHERE F4.5a Col Commodity coverage contains Cattle products AND F4.5 Col Content contains data</p> <p>DISPLAY "No" WHERE F4.5a Col Commodity coverage does not contain Cattle products</p> <p>DISPLAY "Question unanswered" WHERE</p>	<p>Column name changed: 2022: Do you have a commodity specific sustainability policy? 2023: Commodity coverage</p> <p>DISPLAY "No" F4.5b Row is deleted. Question number moved from F4.5b to F4.5a Column name changed: 2022: Do you have a commodity specific sustainability policy? 2023: Commodity coverage</p> <p>DISPLAY "Question unanswered" Question number moved from F4.5b to F4.5a</p>
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F4.5a = Does not contain data		
Column: Structured cattle products policies	Data Source: F0.4 and F4.5 and F4.5a	Changes for 2023
Description:		
This indicates whether organizations have more developed policies focusing on cattle products		
Logic:		
<p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Cattle products) Col Commodity disclosure ≠ Disclosing</p> <p>DISPLAY "No" WHERE F4.5 ≠ Yes, we have a documented forests policy that is publicly available OR Yes, we have a documented forests policy, but it is not publicly available AND F0.4 Row (Cattle products) Col Commodity disclosure = Disclosing</p> <p>DISPLAY "Yes" WHERE F4.5a Col Commodity coverage contains Cattle products</p>		<p>DISPLAY "Yes" F4.5b Row is deleted. Question number moved from F4.5b to F4.5a Column name changed: 2022: Do you have a commodity specific sustainability policy? 2023: Commodity coverage</p> <p>DISPLAY "No, criteria unsatisfied" F4.5b Row is deleted. Question number moved from F4.5b to F4.5a Column name changed: 2022: Do you have a commodity specific sustainability policy? 2023: Commodity coverage</p> <p>DISPLAY "No" F4.5b Row is deleted. Question number moved from F4.5b to F4.5a Column name changed: 2022: Do you have a commodity specific sustainability policy? 2023: Commodity coverage</p>

<p>AND F4.5a Col Scope = Company-wide AND F4.5a Col Content contains Commitment to eliminate conversion of natural ecosystems OR Commitment to eliminate deforestation OR Commitment to no deforestation, to no planting on peatlands and to no exploitation (NDPE)</p> <p>DISPLAY “No, criteria unsatisfied” WHERE F4.5a Col Commodity coverage contains Cattle products OR F4.5a Col Scope = Company-wide OR F4.5a Col Content contains Commitment to eliminate conversion of natural ecosystems OR Commitment to eliminate deforestation OR Commitment to no deforestation, to no planting on peatlands and to no exploitation (NDPE)</p> <p>DISPLAY “No” WHERE F4.5a Col Commodity coverage does not contain Cattle products AND F4.5a Col Commodity coverage contains Contains data OR F4.5a Col Scope ≠</p>	<p>DISPLAY “Question unanswered” Question number moved from F4.5b to F4.5a</p>
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<p>Company-wide AND F4.5a Col Scope = Contains data OR F4.5a Col Content does not contain Commitment to eliminate conversion of natural ecosystems OR Commitment to eliminate deforestation OR Commitment to no deforestation, to no planting on peatlands and to no exploitation (NDPE) AND F4.5a Col Content contains Contains data</p> <p>DISPLAY "Question unanswered" WHERE F4.5a= Does not contain data</p>		
Column: Any soy policies	Data Source: F0.4 and F4.5 and 4.5a	Changes for 2023
<p>Description:</p> <p>This indicates whether organizations have developed any kind of policy focusing, specifically on soy. This specificity may reflect the fact that some commodities are more relevant than others to their business, that each commodity requires a distinct approach, or that organizations have progressed differently on their sustainability approach regarding forest risk commodities.</p>		
<p>Logic: DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, due to commodity"</p>	<p>DISPLAY "Yes" F4.5b Row is deleted. Question number moved from F4.5b to F4.5a Column name changed: 2022: Do you have a commodity specific sustainability policy? 2023: Commodity coverage</p>	

<p>WHERE F0.4 Row (Soy) Col Commodity disclosure ≠ Disclosing</p> <p>DISPLAY “Question not applicable” WHERE F4.5 ≠ Yes, we have a documented forests policy that is publicly available OR Yes, we have a documented forests policy, but it is not publicly available AND F0.4 Row (Soy) Col Commodity disclosure = Disclosing</p> <p>DISPLAY “Yes” WHERE F4.5a Col Commodity coverage contains Soy AND F4.5 Col Content contains data</p> <p>DISPLAY “No” WHERE F4.5a Col Commodity coverage does not contain Soy</p> <p>DISPLAY “Question unanswered” WHERE F4.5a = Does not contain data</p>		<p>DISPLAY “No” F4.5b Row is deleted. Question number moved from F4.5b to F4.5a Column name changed: 2022: Do you have a commodity specific sustainability policy? 2023: Commodity coverage</p> <p>DISPLAY “Question unanswered” Question number moved from F4.5b to F4.5a</p>
<p>Column: Structured soy policies Description:</p>	<p>Data Source: F4.5a & F4.5 & F0.4</p>	<p>Changes for 2023</p>

<p>This indicates whether organizations have more developed policies focusing on soy.</p>	
<p>Logic: DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Soy) Col Commodity disclosure ≠ Disclosing</p> <p>DISPLAY "No" WHERE F4.5 ≠ Yes, we have a documented forests policy that is publicly available OR Yes, we have a documented forests policy, but it is not publicly available AND F0.4 Row (Soy) Col Commodity disclosure = Disclosing</p> <p>DISPLAY "Yes" WHERE F4.5a Col Commodity coverage contains Soy AND F4.5a Col Scope = Company-wide AND</p>	<p>DISPLAY "Yes" F4.5b Row is deleted. Question number moved from F4.5b to F4.5a Column name changed: 2022: Do you have a commodity specific sustainability policy? 2023: Commodity coverage</p> <p>DISPLAY "No, criteria unsatisfied" F4.5b Row is deleted. Question number moved from F4.5b to F4.5a Column name changed: 2022: Do you have a commodity specific sustainability policy? 2023: Commodity coverage</p> <p>DISPLAY "No" F4.5b Row is deleted. Question number moved from F4.5b to F4.5a Column name changed: 2022: Do you have a commodity specific sustainability policy? 2023: Commodity coverage</p> <p>DISPLAY "Question unanswered"</p>

<p>F4.5a Col Content contains Commitment to eliminate conversion of natural ecosystems OR Commitment to eliminate deforestation OR Commitment to no deforestation, to no planting on peatlands and to no exploitation (NDPE)</p> <p>DISPLAY “No, criteria unsatisfied” WHERE F4.5a. Col Commodity coverage contains Soy OR F4.5a Col Scope = Company-wide OR F4.5a Col Content contains Commitment to eliminate conversion of natural ecosystems OR Commitment to eliminate deforestation OR Commitment to no deforestation, to no planting on peatlands and to no exploitation (NDPE)</p> <p>DISPLAY “No” WHERE F4.5a Col Commodity coverage does not contain Soy AND F4.5a Col Commodity coverage contains Contains data OR F4.5a Col Scope ≠ Company-wide AND F4.5a Col Scope = Contains data OR</p>	<p>Question number moved from F4.5b to F4.5a</p>
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<p>F4.5a Col Content does not contain Commitment to eliminate conversion of natural ecosystems OR Commitment to eliminate deforestation OR Commitment to no deforestation, to no planting on peatlands and to no exploitation (NDPE) AND F4.5a col Content contains Contains data</p> <p>DISPLAY "Question unanswered" WHERE F4.5a = Does not contain data</p>		
Column: Public Forest commitment	Data Source: F4.6	Changes for 2023
<p>Description:</p> <p>This indicates whether the organization has made any public commitments to reduce deforestation or forest degradation.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Yes" WHERE F4.6 Col(Public commitments made)= Yes</p> <p>DISPLAY "No"</p>	<p>DISPLAY "Yes" F4.6 New column name: Public commitments made (Options -- Yes, No)</p> <p>DISPLAY "No" F4.6 New column name: Public commitments made (Options -- Yes, No)</p> <p>DISPLAY "Question unanswered"</p>	

<p>WHERE F4.6 Col(Public commitments made)= No</p> <p>DISPLAY "Question unanswered" WHERE F4.6 Col(Public commitments made)= Does not contain data</p>		<p>F4.6 New column name: Public commitments made (Options -- Yes, No)</p>
<p>Column: Endorsing New York Declaration on forests</p>	<p>Data Source: F4.6a & F4.6</p>	<p>Changes for 2023</p>
<p>Description:</p> <p>This indicates whether the organization is endorsing the New York Declaration on Forests as part of its public commitment on forests.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable" WHERE F4.6 Col(Public commitments made) ≠ Yes</p> <p>DISPLAY "Yes" WHERE F4.6a = New York Declaration on Forests</p>		<p>DISPLAY "Question not applicable" F4.6 New column name: Public commitments made (Options -- Yes, No)</p>

DISPLAY "None reported" WHERE F4.6a ≠ New York Declaration on Forests AND F4.6a contains data DISPLAY "Question unanswered" WHERE F4.6a = Does not contain data		
Column: Endorsing Cerrado manifesto	Data Source: F4.6a & F4.6	Changes for 2023
Description: This indicates whether the organization is endorsing the Cerrado Manifesto on Forests as part of its public commitment on forests.		
Logic: DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission DISPLAY "Question not applicable" WHERE F4.6 Col(Public commitments made) ≠ Yes DISPLAY "Yes" WHERE F4.6a =		DISPLAY "Question not applicable" F4.6 New column name: Public commitments made (Options -- Yes, No)

<p>Cerrado Manifesto</p> <p>DISPLAY "None reported"</p> <p>WHERE</p> <p>F4.6a ≠</p> <p>Cerrado Manifesto</p> <p>AND</p> <p>F4.6a contains data</p> <p>DISPLAY "Question unanswered"</p> <p>WHERE</p> <p>F4.6a =</p> <p>Does not contain data</p>		
Column: Endorsing other	Data Source: F4.6 and F4.6a	Changes for 2023
<p>Description:</p> <p>This indicates whether the organization is endorsing any initiatives, other than the New York Declaration on forest and Cerrado Manifesto, as part of its public commitment on forests.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered"</p> <p>WHERE</p> <p>Overall response status ≠</p> <p>Submitted</p> <p>OR</p> <p>Late Submission</p> <p>DISPLAY "Question not applicable"</p> <p>WHERE</p> <p>F4.6 Col(Public commitments made) ≠</p> <p>Yes</p> <p>DISPLAY "Yes"</p>		<p>DISPLAY "Question not applicable"</p> <p>F4.6 New column name: Public commitments made (Options -- Yes, No)</p>

<p>WHERE F4.6a = Tropical Forest Alliance OR Soy Moratorium OR Cattle Agreement (TAC) OR Chinese Sustainable Meat Declaration OR Compromiso Gran Chaco Argentino 2030 OR Fashion Pact OR Other, please specify</p> <p>DISPLAY "None reported"</p> <p>WHERE F4.6a ≠ Tropical Forest Alliance OR Soy Moratorium OR Cattle Agreement (TAC) OR Chinese Sustainable Meat Declaration OR Compromiso Gran Chaco Argentino 2030 OR Fashion Pact OR Other, please specify</p> <p>AND F4.6a contains data</p>	
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DISPLAY "Question unanswered" WHERE F4.6a = Does not contain data		
Column: Timber deforestation targets	Data Source: F6.1a & F6.1 & F0.4	Changes for 2023
Description: This indicates whether the disclosing organization has implemented specific targets with regards to timber. Effective implementation of policies and commitments requires specific targets to be set. Information disclosed about specific targets provides CDP data-users with a way of tracking progress towards sustainability. Organizations also benefit from setting targets by having clear indicators of their progress towards better forest stewardship.		
Logic: DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Timber products) Col Commodity disclosure ≠ Disclosing DISPLAY "Question not applicable" WHERE F6.1 ≠ Yes AND F0.4 Row (Timber products) Col Commodity disclosure =		Question name change, no logic change

<p>Disclosing</p> <p>DISPLAY "Yes" WHERE at least one row F6.1a Col Forest Risk Commodity = (Timber products) AND F6.1a Col (Target year) = Contains data</p> <p>DISPLAY "None reported" WHERE F6.1a Col Forest Risk Commodity = (Timber products) AND F6.1a Col (Target year) = Does not contain data</p> <p>DISPLAY "Question unanswered" WHERE F6.1a Row (Timber products) = Does not contain data</p>		
<p>Column: Palm oil deforestation targets</p>	<p>Data Source: F6.1a & F6.1 & F0.4</p>	<p>Changes for 2023</p>
<p>Description:</p> <p>This indicates whether the disclosing organization has implemented specific targets with regards to palm oil. Effective implementation of policies and commitments requires specific targets to be set. Information disclosed about specific targets provides CDP data-users with a way of tracking progress towards sustainability. Organizations also benefit from setting targets by having clear indicators of their progress towards better forest stewardship.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted</p>	<p>Question name change, no logic change</p>	

<p>OR Late Submission</p> <p>DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Palm oil) Col Commodity disclosure ≠ Disclosing</p> <p>DISPLAY "Question not applicable" WHERE F6.1 ≠ Yes AND F0.4 Row (Palm oil) Col Commodity disclosure = Disclosing</p> <p>DISPLAY "Yes" WHERE at least one row F6.1a Col Forest Risk Commodity = (Palm oil) AND F6.1a Col (Target year) = Contains data</p> <p>DISPLAY "None reported" WHERE F6.1a Col Forest Risk Commodity = (Palm oil) AND F6.1a Col (Target year) = Does not contain data</p> <p>DISPLAY "Question unanswered" WHERE F6.1a Row (Palm oil) = Does not contain data</p>	
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Column: Cattle products deforestation targets	Data Source: F6.1a & F6.1 & F0.4	Changes for 2023
<p>Description:</p> <p>This indicates whether the disclosing organization has implemented specific targets with regards to cattle products. Effective implementation of policies and commitments requires specific targets to be set. Information disclosed about specific targets provides CDP data-users with a way of tracking progress towards sustainability. Organizations also benefit from setting targets by having clear indicators of their progress towards better forest stewardship.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Cattle products) Col Commodity disclosure ≠ Disclosing</p> <p>DISPLAY "Question not applicable" WHERE F6.1 ≠ Yes AND F0.4 Row (Cattle products) Col Commodity disclosure = Disclosing</p> <p>DISPLAY "Yes" WHERE at least one row F6.1a Col Forest Risk Commodity = (Cattle products) AND</p>		<p>Question name change, no logic change</p>

<p>F6.1a Col (Target year) = Contains data</p> <p>DISPLAY "None reported" WHERE F6.1a Col Forest Risk Commodity = (Cattle products) AND F6.1a Col (Target year) = Does not contain data</p> <p>DISPLAY "Question unanswered" WHERE F6.1a Row (Cattle products) = Does not contain data</p>		
Column: Soy deforestation targets	Data Source: F6.1a & F6.1 & F0.4	Changes for 2023
<p>Description:</p> <p>This indicates whether the disclosing organization has implemented specific targets with regards to soy. Effective implementation of policies and commitments requires specific targets to be set. Information disclosed about specific targets provides CDP data-users with a way of tracking progress towards sustainability. Organizations also benefit from setting targets by having clear indicators of their progress towards better forest stewardship.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p>		<p>Question name change, no logic change</p>

<p>DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Soy) Col Commodity disclosure ≠ Disclosing</p> <p>DISPLAY "Question not applicable" WHERE F6.1 ≠ Yes AND F0.4 Row (Soy) Col Commodity disclosure = Disclosing</p> <p>DISPLAY "Yes" WHERE at least one row F6.1a Col Forest Risk Commodity = (Soy) AND F6.1a Col (Target year) = Contains data</p> <p>DISPLAY "None reported" WHERE F6.1a Col Forest Risk Commodity = (Soy) AND F6.1a Col (Target year) = Does not contain data</p> <p>DISPLAY "Question unanswered" WHERE F6.1a Row (Soy) = Does not contain data</p>		
<p>Column: Timber certification</p>	<p>Data Source: F0.4 and F6.3 and F6.3a</p>	<p>Changes for 2023</p>
<p>Description:</p>		

<p>This indicates whether the disclosing organization has specified any third-party certification schemes for timber. Credible third-party certification processes can provide a valuable method of demonstrating to investors and other data users that the organization adopts responsible practices.</p>	
<p>Logic: DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Timber products) Col Commodity disclosure ≠ Disclosing</p> <p>Display "No" WHERE in Same Row F6.3 Row (Forest risk commodity) = "Timber products" AND F6.3 Col Third-party certification scheme adopted? = "No, we have not adopted any third-party certification schemes for this commodity" OR "No, but we plan to adopt a third-party certification scheme within the next two years"</p> <p>DISPLAY "Yes" WHERE F6.3 Row (Forest Risk Commodity) = "Timber products" AND WHERE in Same Row F6.3 Col Third-party certification scheme adopted? =</p>	<p>No change</p>

<p>“Yes” AND Where in Same Row F6.3a Col Third-party certification scheme = Contains data</p> <p>DISPLAY "No, criteria unsatisfied" WHERE F6.3 Row (Forest Risk Commodity) = "Timber products" AND WHERE in Same Row F6.3 Col Third-party certification scheme adopted? = “Yes” AND WHERE in Same Row F6.3a Col Third-party certification scheme = Does not contain data</p> <p>DISPLAY "Question unanswered" F6.3 Row (Forest Risk Commodity) = "Timber products" AND WHERE in Same Row F6.3 Col Third Party Certification Scheme = Does not contain data"</p>		
Column: Allocated timber certified products	Data Source: SF1.1a & SF1.1 & F0.4	Changes for 2023
<p>Description:</p> <p>This indicates whether the disclosing organization provided details on the total commodity volume sold to requesting members.</p>		
Logic:		No change

<p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Timber products) Col Commodity disclosure ≠ Disclosing</p> <p>DISPLAY "Question not applicable" WHERE SF1.1 ≠ Yes OR Partially AND WHERE F0.4 Row (Timber products) Col Commodity disclosure = Disclosing</p> <p>DISPLAY "Yes" WHERE SF1.1a Col Requesting member = <specific member> AND for same row SF1.1a Col Forest risk commodity = (Timber products) AND for same row SF1.1a Col Total volume of commodity sold to member > 0</p> <p>DISPLAY "No"</p>	
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<p>WHERE SF1.1a Col Requesting member = <specific member> AND for same row SF1.1a Col Forest risk commodity ≠ (Timber products)</p> <p>DISPLAY "No, criteria unsatisfied" WHERE SF1.1a Col Requesting member = <specific member> AND SF1.1a Col Forest risk commodity = (Timber products) AND SF1.1a Col Total volume of commodity sold to member ≤ 0 OR SF1.1a Col Total volume of commodity sold to member = Does not contain data</p> <p>DISPLAY "Question unanswered" WHERE SF1.1a = Does not contain data</p>		
Column: Palm oil certification	Data Source: F0.4 and F6.3 and F6.3a	Changes for 2023
<p>Description:</p> <p>This indicates whether the disclosing organization has specified any third-party certification schemes for palm oil. Credible third-party certification processes can provide a valuable method of demonstrating to investors and other data users that the organization adopts responsible practices.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠</p>		No change

<p>Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Palm oil) Col Commodity disclosure ≠ Disclosing</p> <p>Display "No" WHERE in Same Row F6.3 Row (Forest risk commodity) = "Palm oil" AND F6.3 Col Third-party certification scheme adopted? = "No, we have not adopted any third-party certification schemes for this commodity" OR "No, but we plan to adopt a third-party certification scheme within the next two years"</p> <p>DISPLAY "Yes" WHERE F6.3 Row (Forest Risk Commodity) = "Palm oil" AND WHERE in Same Row F6.3 Col Third-party certification scheme adopted? = "Yes" AND Where in Same Row F6.3a Col Third-party certification scheme = Contains data</p> <p>DISPLAY "No, criteria unsatisfied" WHERE</p>	
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<p>F6.3 Row (Forest Risk Commodity) = "Palm oil" AND WHERE in Same Row F6.3 Col Third-party certification scheme adopted? = "Yes" AND WHERE in Same Row F6.3a Col Third-party certification scheme = Does not contain data</p> <p>DISPLAY "Question unanswered" F6.3 Row (Forest Risk Commodity) = "Palm oil" AND WHERE in Same Row F6.3 Col Third Party Certification Scheme = Does not contain data"</p>	
<p>Column: Allocated palm oil certified products Data Source: SF1.1a Changes for 2023</p>	
<p>Description:</p> <p>This indicates whether the disclosing organization provided details on the total commodity volume sold to requesting members.</p>	
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, due to commodity"</p>	<p>No change</p>

<p>WHERE F0.4 Row (Palm oil) Col Commodity disclosure \neq Disclosing</p> <p>DISPLAY "Question not applicable"</p> <p>WHERE SF1.1 \neq Yes OR Partially AND F0.4 Row (Palm oil) Col Commodity disclosure = Disclosing</p> <p>DISPLAY "Yes"</p> <p>WHERE SF1.1a Col Requesting member = <specific member> AND for same row SF1.1a Col Forest risk commodity = (Palm oil) AND for same row SF1.1a Col Total volume of commodity sold to member > 0</p> <p>DISPLAY "No"</p> <p>WHERE SF1.1a Col Requesting member = <specific member> AND for same row SF1.1a Col Forest risk commodity \neq (Palm oil)</p> <p>DISPLAY "No, criteria unsatisfied"</p> <p>WHERE</p>	
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<p>SF1.1a Col Requesting member = <specific member> AND SF1.1a Col Forest risk commodity = (Palm oil) AND SF1.1a Col Total volume of commodity sold to member ≤ 0 OR SF1.1a Col Total volume of commodity sold to member = Does not contain data</p> <p>DISPLAY "Question unanswered" WHERE SF1.1a = Does not contain data</p>		
Column: Cattle products certification	Data Source: F0.4 and F6.3 and F6.3a	Changes for 2023
<p>Description:</p> <p>This indicates whether the disclosing organization has specified any third-party certification schemes for cattle products. Credible third-party certification processes can provide a valuable method of demonstrating to investors and other data users that the organization adopts responsible practices.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Cattle products) Col Commodity disclosure ≠ Disclosing</p>	No change	

<p>Display "No" WHERE in Same Row F6.3 Row (Forest risk commodity) = "Cattle products" AND F6.3 Col Third-party certification scheme adopted? = "No, we have not adopted any third-party certification schemes for this commodity" OR "No, but we plan to adopt a third-party certification scheme within the next two years"</p> <p>DISPLAY "Yes" WHERE F6.3 Row (Forest Risk Commodity) = "Cattle products" AND WHERE in Same Row F6.3 Col Third-party certification scheme adopted? = "Yes" AND Where in Same Row F6.3a Col Third-party certification scheme = Contains data</p> <p>DISPLAY "No, criteria unsatisfied" WHERE F6.3 Row (Forest Risk Commodity) = "Cattle products" AND WHERE in Same Row F6.3 Col Third-party certification scheme adopted? = "Yes" AND WHERE in Same Row F6.3a Col Third-party certification scheme =</p>	
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Does not contain data		
DISPLAY "Question unanswered" F6.3 Row (Forest Risk Commodity) = "Cattle products" AND WHERE in Same Row F6.3 Col Third Party Certification Scheme = Does not contain data"		
Column: Allocated cattle products certified products	Data Source: SF1.1a	Changes for 2023
Description: This indicates whether the disclosing organization provided details on the total commodity volume sold to requesting members.		
Logic: DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Cattle products) Col Commodity disclosure ≠ Disclosing DISPLAY "Question not applicable" WHERE SF1.1 ≠ Yes		No change

OR
Partially
AND
F0.4 Row (Cattle products) Col Commodity disclosure =
Disclosing

DISPLAY "Yes"
WHERE
SF1.1a Col Requesting member =
<specific member>
AND for same row
SF1.1a Col Forest risk commodity =
(Cattle products)
AND for same row
SF1.1a Col Total volume of commodity sold to member > 0

DISPLAY "No"
WHERE
SF1.1a Col Requesting member =
<specific member>
AND for same row
SF1.1a Col Forest risk commodity ≠
(Cattle products)

DISPLAY "No, criteria unsatisfied"
WHERE
SF1.1a Col Requesting member =
<specific member>
AND SF1.1a Col Forest risk commodity =
(Cattle products)
AND
SF1.1a Col Total volume of commodity sold to member ≤ 0
OR
SF1.1a Col Total volume of commodity sold to member =

Does not contain data		
DISPLAY "Question unanswered" WHERE SF1.1a = Does not contain data		
Column: Soy certification	Data Source: F0.4 and F6.3 and F6.3a	Changes for 2023
Description: This indicates whether the disclosing organization has specified any third-party certification schemes for soy. Credible third-party certification processes can provide a valuable method of demonstrating to investors and other data users that the organization adopts responsible practices.		
Logic: DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Soy) Col Commodity disclosure ≠ Disclosing Display "No" WHERE in Same Row F6.3 Row (Forest risk commodity) = "Soy" AND F6.3 Col Third-party certification scheme adopted? =		No change

<p>“No, we have not adopted any third-party certification schemes for this commodity” OR “No, but we plan to adopt a third-party certification scheme within the next two years”</p> <p>DISPLAY “Yes” WHERE F6.3 Row (Forest Risk Commodity) = “Soy” AND WHERE in Same Row F6.3 Col Third-party certification scheme adopted? = “Yes” AND Where in Same Row F6.3a Col Third-party certification scheme = Contains data</p> <p>DISPLAY “No, criteria unsatisfied” WHERE F6.3 Row (Forest Risk Commodity) = “Soy” AND WHERE in Same Row F6.3 Col Third-party certification scheme adopted? = “Yes” AND WHERE in Same Row F6.3a Col Third-party certification scheme = Does not contain data</p> <p>DISPLAY “Question unanswered” F6.3 Row (Forest Risk Commodity) = “Soy” AND</p>	
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WHERE in Same Row F6.3 Col Third Party Certification Scheme = Does not contain data"		
Column: Allocated soy certified products	Data Source: SF1.1a & SF1.1 & F0.4	Changes for 2023
Description: This indicates whether the disclosing organization provided details on the total commodity volume sold to requesting members.		
Logic: DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Soy) Col Commodity disclosure ≠ Disclosing DISPLAY "Question not applicable" WHERE SF1.1 ≠ Yes OR Partially AND F0.4 Row (Soy) Col Commodity disclosure = Disclosing DISPLAY "Yes"		No change

WHERE
SF1.1a Col Requesting member =
<specific member>
AND for same row
SF1.1a Col Forest risk commodity =
(Soy)
AND for same row
SF1.1a Col Total volume of commodity sold to member > 0

DISPLAY "No"
WHERE
SF1.1a Col Requesting member =
<specific member>
AND for same row
SF1.1a Col Forest risk commodity ≠
(Soy)

DISPLAY "No, criteria unsatisfied"
WHERE
SF1.1a Col Requesting member =
<specific member>
AND SF1.1a Col Forest risk commodity =
(Soy)
AND
SF1.1a Col Total volume of commodity sold to member ≤ 0
OR
SF1.1a Col Total volume of commodity sold to member =
Does not contain data

DISPLAY "Question unanswered"
WHERE
SF1.1a =
Does not contain data

DISPLAY "Question unanswered" WHERE SF1.1a = Does not contain data		
Column: Barriers or challenges to avoiding timber risks	Data Source: F8.1 & F0.4	Changes for 2023
Description: This indicates whether the disclosing organization has identified barriers or challenges to remove or reduce deforestation/forest degradation in timber products from both its direct operations and other parts of its value chain.		
Logic: DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Timber products) Col Commodity disclosure ≠ Disclosing DISPLAY "Yes" WHERE at least one row F8.1 Col Forest risk commodity = (Timber products) AND F8.1 Col Primary barrier/challenge = Contains data DISPLAY "No, criteria unsatisfied"		No change

<p>WHERE F8.1 Col Forest risk commodity = (Timber products) AND F8.1 Col Primary barrier/challenge= Does not contain data</p> <p>DISPLAY "Question unanswered" WHERE F8.1 Does not contain data</p>		
Column: Barriers or challenges to avoiding palm oil risks	Data Source: F8.1 & F0.4	Changes for 2023
<p>Description:</p> <p>This indicates whether the disclosing organization has identified barriers or challenges to remove or reduce deforestation/forest degradation in palm oil from both its direct operations and other parts of its value chain.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Palm oil) Col Commodity disclosure ≠ Disclosing</p> <p>DISPLAY "Yes" WHERE at least one row</p>		No change

<p>F8.1 Col Forest risk commodity = (Palm oil) AND F8.1 Col Primary barrier/challenge = Contains data</p> <p>DISPLAY "No, criteria unsatisfied" WHERE F8.1 Col Forest risk commodity = (Palm oil) AND F8.1 Col Primary barrier/challenge= Does not contain data</p> <p>DISPLAY "Question unanswered" WHERE F8.1 Does not contain data</p>		
Column: Barriers or challenges to avoiding cattle products risks	Data Source: F8.1 & F0.4	Changes for 2023
<p>Description:</p> <p>This indicates whether the disclosing organization has identified barriers or challenges to remove or reduce deforestation/forest degradation in cattle products from both its direct operations and other parts of its value chain.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p>		No change

<p>DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Cattle products) Col Commodity disclosure ≠ Disclosing</p> <p>DISPLAY "Yes" WHERE at least one row F8.1 Col Forest risk commodity = (Cattle products) AND F8.1 Col Primary barrier/challenge = Contains data</p> <p>DISPLAY "No, criteria unsatisfied" WHERE F8.1 Col Forest risk commodity = (Cattle products) AND F8.1 Col Primary barrier/challenge= Does not contain data</p> <p>DISPLAY "Question unanswered" WHERE F8.1 Does not contain data</p>		
Column: Barriers or challenges to avoiding soy risks	Data Source: F8.1 & F0.4	Changes for 2023
<p>Description:</p> <p>This indicates whether the disclosing organization has identified barriers or challenges to remove or reduce deforestation/forest degradation in soy from both its direct operations and other parts of its value chain.</p>		
Logic:		No change

<p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Soy) Col Commodity disclosure ≠ Disclosing</p> <p>DISPLAY "Yes" WHERE at least one row F8.1 Col Forest risk commodity = (Soy) AND F8.1 Col Primary barrier/challenge = Contains data</p> <p>DISPLAY "No, criteria unsatisfied" WHERE F8.1 Col Forest risk commodity = (Soy) AND F8.1 Col Primary barrier/challenge= Does not contain data</p> <p>DISPLAY "Question unanswered" WHERE F8.1 Does not contain data</p>		
<p>Column: Working with timber smallholders</p>	<p>Data Source: F6.7 & F0.4</p>	<p>Changes for 2023</p>
<p>Description:</p>		

<p>This indicates whether the organization is working with timber smallholders to encourage best practices which aim to reduce or remove deforestation and forest degradation.</p>	
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Forests - Minimum</p> <p>DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Timber products) Col Commodity disclosure ≠ Disclosing</p> <p>DISPLAY "Yes" WHERE F6.7 Row (Timber products) Col Are you working with smallholders? = Yes, working with smallholders OR Yes, working with independent smallholders OR Yes, working with scheme/plasma smallholders</p> <p>DISPLAY "No" WHERE F6.7 Row (Timber products) Col Are you working with smallholders? =</p>	<p>No change</p>

<p>No, not working with smallholders OR Not applicable</p> <p>DISPLAY "No, criteria unsatisfied" WHERE F6.7 Row (Timber products) Col Are you working with smallholders? = Does not contain data AND F6.7 Row (Timber products) contains data</p> <p>DISPLAY "Question unanswered" WHERE F6.7 Row (Timber products)= Does not contain data</p>		
Column: Working with timber direct suppliers	Data Source: F6.8 & F0.4	Changes for 2023
<p>Description:</p> <p>This indicates whether the organization is working with timber direct suppliers to encourage best practices which aim to reduce or remove deforestation and forest degradation.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Timber products) Col Commodity disclosure ≠ Disclosing</p>		<p>DISPLAY "Yes" F6.8 Question name got changed and Row name got removed in 2023 but there is no change in the options present in this logic</p> <p>DISPLAY "No, criteria unsatisfied" F6.8 Question name got changed and Row name got removed in 2023</p>

<p>DISPLAY "Question not applicable" WHERE F0.4 Col Stage of the value chain ≠ Processing OR Trading OR Manufacturing OR Retailing AND F0.4 Row (Timber products) Col Commodity disclosure = Disclosing</p> <p>DISPLAY "Yes" WHERE at least one row F6.8 Col Forest risk commodity = Timber products AND for same row F6.8 Col Are you working with direct suppliers? = Yes, working with direct suppliers</p> <p>DISPLAY "No" WHERE at least one row F6.8 Col Forest risk commodity = Timber products AND for same row F6.8 Col Are you working with direct suppliers? = No, not working with direct suppliers OR Not applicable</p> <p>DISPLAY "No, criteria unsatisfied" WHERE at least one row F6.8 Col Forest risk commodity= Timber products AND</p>	<p>but there is no change in the options present in this logic</p> <p>DISPLAY "Question unanswered" F6.8 Question name got changed and Row name got removed in 2023 but there is no change in the options present in this logic</p>
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<p>F6.8 Col Are you working with direct suppliers? = Does not contain data</p> <p>DISPLAY "Question unanswered" WHERE at least one row F6.8 = Does not contain data</p>		
Column: Working with palm oil smallholders	Data Source: F6.7 & F0.4	Changes for 2023
<p>Description:</p> <p>This indicates whether the organization is working with palm oil smallholders to encourage best practices which aim to reduce or remove deforestation and forest degradation.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Forests - Minimum</p> <p>DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Palm oil) Col Commodity disclosure ≠ Disclosing</p> <p>DISPLAY "Yes" WHERE</p>		No change

<p>F6.7 Row (Palm oil) Col Are you working with smallholders? = Yes, working with smallholders OR Yes, working with independent smallholders OR Yes, working with scheme/plasma smallholders</p> <p>DISPLAY "No" WHERE F6.7 Row (Palm oil) Col Are you working with smallholders? = No, not working with smallholders OR Not applicable</p> <p>DISPLAY "No, criteria unsatisfied" WHERE F6.7 Row (Palm oil) Col Are you working with smallholders? = Does not contain data AND F6.7 Row (Palm oil) contains data</p> <p>DISPLAY "Question unanswered" WHERE F6.7 Row (Palm oil) = Does not contain data</p>		
Column: Working with palm oil direct suppliers	Data Source: F6.8 & F0.4	Changes for 2023
<p>Description:</p> <p>This indicates whether the organization is working with palm oil direct suppliers to encourage best practices which aim to reduce or remove deforestation and forest degradation.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE</p>		DISPLAY "Yes"

<p>Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Palm oil) Col Commodity disclosure ≠ Disclosing</p> <p>DISPLAY "Question not applicable" WHERE F0.4 Col Stage of the value chain ≠ Processing OR Trading OR Manufacturing OR Retailing AND F0.4 Row (Palm oil) Col Commodity disclosure = Disclosing</p> <p>DISPLAY "Yes" WHERE at least one row F6.8 Col Forest risk commodity = Palm oil AND for same row F6.8 Col Are you working with direct suppliers? = Yes, working with direct suppliers</p> <p>DISPLAY "No" WHERE at least one row F6.8 Col Forest risk commodity = Palm oil</p>	<p>F6.8 Question name got changed and Row name got removed in 2023 but there is no change in the options present in this logic</p> <p>DISPLAY "No, criteria unsatisfied" F6.8 Question name got changed and Row name got removed in 2023 but there is no change in the options present in this logic</p> <p>DISPLAY "Question unanswered" F6.8 Question name got changed and Row name got removed in 2023 but there is no change in the options present in this logic</p>
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<p>AND for same row F6.8 Col Are you working with direct suppliers? = No, not working with direct suppliers OR Not applicable</p> <p>DISPLAY "No, criteria unsatisfied" WHERE at least one row F6.8 Col Forest risk commodity= Palm oil AND F6.8 Col Are you working with direct suppliers? = Does not contain data</p> <p>DISPLAY "Question unanswered"</p> <p>F6.8 = Does not contain data</p>	
<p>Column: Working with cattle products smallholders Data Source: F6.7 & F0.4</p>	<p>Changes for 2023</p>
<p>Description:</p> <p>This indicates whether the organization is working with cattle product smallholders to encourage best practices which aim to reduce or remove deforestation and forest degradation.</p>	
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, minimum version" WHERE</p>	<p>No change</p>

<p>CRM Selected tier = Forests - Minimum</p> <p>DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Cattle products) Col Commodity disclosure ≠ Disclosing</p> <p>DISPLAY "Yes" WHERE F6.7 Row (Cattle products) Col Are you working with smallholders? = Yes, working with smallholders OR Yes, working with independent smallholders OR Yes, working with scheme/plasma smallholders</p> <p>DISPLAY "No" WHERE F6.7 Row (Cattle products) Col Are you working with smallholders? = No, not working with smallholders OR Not applicable</p> <p>DISPLAY "No, criteria unsatisfied" WHERE F6.7 Row (Cattle products) Col Are you working with smallholders? = Does not contain data AND F6.7 Row (Cattle products) contains data</p> <p>DISPLAY "Question unanswered" WHERE F6.7 Row (Cattle products) =</p>	
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Does not contain data		
Column: Working with cattle products direct suppliers	Data Source: F6.8 & F0.4	Changes for 2023
<p>Description:</p> <p>This indicates whether the organization is working with cattle product direct suppliers to encourage best practices which aim to reduce or remove deforestation and forest degradation.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Cattle products) Col Commodity disclosure ≠ Disclosing</p> <p>DISPLAY "Question not applicable" WHERE F0.4 Col Stage of the value chain ≠ Processing OR Trading OR Manufacturing OR Retailing AND F0.4 Row (Cattle products) Col Commodity disclosure = Disclosing</p>		<p>DISPLAY "Yes" F6.8 Question name got changed and Row name got removed in 2023 but there is no change in the options present in this logic</p> <p>DISPLAY "No, criteria unsatisfied" F6.8 Question name got changed and Row name got removed in 2023 but there is no change in the options present in this logic</p> <p>DISPLAY "Question unanswered" F6.8 Question name got changed and Row name got removed in 2023 but there is no change in the options present in this logic</p>

<p>DISPLAY "Yes" WHERE at least one row F6.8 Col Forest risk commodity = Cattle products AND for same row F6.8 Col Are you working with direct suppliers? = Yes, working with direct suppliers</p> <p>DISPLAY "No" WHERE at least one row F6.8 Col Forest risk commodity = Cattle products AND for same row F6.8 Col Are you working with direct suppliers? = No, not working with direct suppliers OR Not applicable</p> <p>DISPLAY "No, criteria unsatisfied" WHERE at least one row F6.8 Col Forest risk commodity= Cattle products AND F6.8 Col Are you working with direct suppliers? = Does not contain data</p> <p>DISPLAY "Question unanswered"</p> <p>F6.8 = Does not contain data</p>		
Column: Working with soy smallholders	Data Source: F6.7 & F0.4	Changes for 2023
<p>Description: This indicates whether the organization is working with soy smallholders to encourage best practices which aim to reduce or remove deforestation and forest degradation.</p>		
Logic:		No change

DISPLAY "Question unanswered"

WHERE

Overall response status ≠

Submitted

OR

Late Submission

DISPLAY "Question not applicable, minimum version"

WHERE

CRM Selected tier =

Forests - Minimum

DISPLAY "Question not applicable, due to commodity"

WHERE

F0.4 Row (Soy) Col Commodity disclosure ≠

Disclosing

DISPLAY "Yes"

WHERE

F6.7 Row (Soy) Col Are you working with smallholders? =

Yes, working with smallholders

OR

Yes, working with independent smallholders

OR

Yes, working with scheme/plasma smallholders

DISPLAY "No"

WHERE

F6.7 Row (Soy) Col Are you working with smallholders? =

No, not working with smallholders

OR

Not applicable

DISPLAY "No, criteria unsatisfied" WHERE F6.7 Row (Soy) Col Are you working with smallholders? = Does not contain data AND F6.7 Row (Soy) contains data DISPLAY "Question unanswered" WHERE F6.7 Row (Soy)= Does not contain data		
Column: Working with soy direct suppliers	Data Source: F6.8 & F0.4	Changes for 2023
Description: This indicates whether the organization is working with soy direct suppliers to encourage best practices which aim to reduce or remove deforestation and forest degradation.		
Logic: DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission DISPLAY "Question not applicable, due to commodity" WHERE F0.4 Row (Soy) Col Commodity disclosure ≠ Disclosing DISPLAY "Question not applicable" WHERE F0.4 Col Stage of the value chain ≠ Processing		DISPLAY "Yes" F6.8 Question name got changed and Row name got removed in 2023 but there is no change in the options present in this logic DISPLAY "No, criteria unsatisfied" F6.8 Question name got changed and Row name got removed in 2023 but there is no change in the options present in this logic

<p>OR Trading OR Manufacturing OR Retailing AND F0.4 Row (Soy) Col Commodity disclosure = Disclosing</p> <p>DISPLAY "Yes" WHERE at least one row F6.8 Col Forest risk commodity = Soy AND for same row F6.8 Col Are you working with direct suppliers? = Yes, working with direct suppliers</p> <p>DISPLAY "No" WHERE at least one row F6.8 Col Forest risk commodity = Soy AND for same row F6.8 Col Are you working with direct suppliers? = No, not working with direct suppliers OR Not applicable</p> <p>DISPLAY "No, criteria unsatisfied" WHERE at least one row F6.8 Col Forest risk commodity= Soy AND F6.8 Col Are you working with direct suppliers? = Does not contain data</p>	<p>DISPLAY "Question unanswered" F6.8 Question name got changed and Row name got removed in 2023 but there is no change in the options present in this logic</p>
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DISPLAY "Question unanswered" F6.8= Does not contain data		
Column: Member associated impact on deforestation and forest degradation	Data Source: SF2.2a & SF2.2	Changes for 2023
Description: This indicates whether requests or initiatives by the CDP supply chain member have prompted the responding organization to take organizational-level action to reduce or remove deforestation/forest degradation from its operations or supply chain.		
Logic: DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission DISPLAY "Question not applicable" WHERE SF2.2 ≠ Yes DISPLAY "Yes" WHERE at least one row SF2.2a Col Requesting member = <specific member> AND for same row SF2.2a Col Category of project =		No change

<p>Contains data OR SF2.2a Col Type of project = Contains data OR SF2.2a Col Description of the project/initiative= Contains data OR SF2.2a Col Give an indication of the metric of success for the initiative = Contains data</p> <p>DISPLAY "No, criteria unsatisfied" WHERE all row where SF2.2a Col Requesting member = <specific member> AND SF2.2a Col Category of project = Does not contains data OR SF2.2a Col Type of project = Does not contains data OR SF2.2a Col Description of the project/initiative= Does not contains data OR SF2.2a Col Give an indication of the metric of success for the initiative = Does not contains data AND SF2.2a Contains data</p> <p>DISPLAY "Question unanswered" WHERE SF2.2a =</p>	
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Does not contain data		
Column: Collaborative opportunities	Data Source: SF2.1	Changes for 2023
<p>Description:</p> <p>This indicates whether the responding organization has identified collaborative opportunities with the CDP supply chain member to reduce forests-related risks and impacts and/or to realize opportunities that would benefit both the responding organization and the member.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Yes" WHERE at least one row SF2.1 Col Requesting member = <specific member> AND for same row SF2.1 Col Commodity related to the project = Contains data OR SF2.1 Col Category of project = Contains data OR SF2.1 Col Type of project = Contains data OR SF2.1 Col Details of project = Contains data</p> <p>DISPLAY "No, criteria unsatisfied"</p>		No change

<p>WHERE all row where SF2.1 Col Requesting member = <specific member> AND for same row SF2.1 Col Commodity related to the project = Does not contains data OR SF2.1 Col Category of project = Does not contains data OR SF2.1 Col Type of project = Does not contains data AND SF2.1 Col Details of project = Does not contains data</p> <p>DISPLAY "Question unanswered" WHERE SF2.1 = Does not contain data</p>	
<p>Column: Verification of any forests information Data Source: F7.1 Changes for 2023</p>	
<p>Description:</p> <p>This indicates whether responding organizations currently verify the data and/or information disclosed in their responses. Such verification provides assurance to the credibility/quality of the information provided and ensures it meets the expectations of data users.</p>	
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p>	<p>No change</p>

<p>DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Forests - Minimum</p> <p>DISPLAY selection in F7.1 Yes OR In progress OR No, but we are actively considering verifying in the next two years OR No, we are waiting for more mature verification standards/processes OR No, we do not verify any forests-related information reported in our CDP disclosure, and there are no plans to do so</p> <p>DISPLAY "Question unanswered" WHERE F7.1 = Does not contain data</p>	
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Score - Forests

Column	Data Source	Logic
Timber Score	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be

		released before the Score release date indicated in CRM>Questionnaires>Score>Score release date
Palm oil Score	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date
Cattle products Score	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date
Soy Score	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date
Timber Products Score Breakdown: Land based metrics	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date
Palm Oil Score Breakdown: Land based metrics	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date
Cattle Products Score Breakdown: Land based metrics	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date

Soy Score Breakdown: Land based metrics	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date
Timber Products Score Breakdown: Consumption and production data	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date
Palm Oil Score Breakdown: Consumption and production data	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date
Cattle Products Score Breakdown: Consumption and production data	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date
Soy Score Breakdown: Consumption and production data	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date
Timber Products Score Breakdown: Forest risk and impact assessment	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date
Palm Oil Score Breakdown: Forest risk and impact assessment	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date

Cattle Products Score Breakdown: Forest risk and impact assessment	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date
Soy Score Breakdown: Forest risk and impact assessment	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date
Timber Products Score Breakdown: Forest related risk exposure	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date
Palm Oil Score Breakdown: Forest related risk exposure	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date
Cattle Products Score Breakdown: Forest related risk exposure	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date
Soy Score Breakdown: Forest related risk exposure	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date
Timber Products Breakdown: Forest related opportunities	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date

Palm Oil Score Breakdown: Forest related opportunities	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date
Cattle Products Score Breakdown: Forest related opportunities	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date
Soy Score Breakdown: Forest related opportunities	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date
Timber Products Score Breakdown: Policy and commitments	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date
Palm Oil Score Breakdown: Policy and commitments	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date
Cattle Products Score Breakdown: Policy and commitments	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date
Soy Score Breakdown: Policy and commitments	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date

Timber Products Score Breakdown: Governance	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date
Palm Oil Score Breakdown: Governance	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date
Cattle Products Score Breakdown: Governance	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date
Soy Score Breakdown: Governance	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date
Timber Products Score Breakdown: Targets	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date
Palm Oil Score Breakdown: Targets	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date
Cattle Products Score Breakdown: Targets	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date

Soy Score Breakdown: Targets	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date
Timber Products Score Breakdown: Traceability	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date
Palm Oil Score Breakdown: Traceability	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date
Cattle Products Score Breakdown: Traceability	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date
Soy Score Breakdown: Traceability	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date
Timber Products Score Breakdown: Engagement	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date
Palm Oil Score Breakdown: Engagement	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date

Cattle Products Score Breakdown: Engagement	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date
Soy Score Breakdown: Engagement	DW Score Database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date

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Column: Currency	Data Source: W0.4	Changes for 2023	
<p>Description:</p> <p>Currency used for financial disclosure throughout climate change questionnaire response.</p>			
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY value in W0.4 WHERE W0.4 = Contains data</p> <p>DISPLAY Question unanswered WHERE W0.4 = Does not contain data</p>		<p>No changes</p>	
Column: Revenue	Data Source: SW0.1	Unit: USD (\$)	Changes for 2023
<p>Description:</p> <p>This indicates the organization's reported annual revenue in USD (\$).</p>			
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted</p>		<p>No changes</p> <p>Currency conversion values can be found here.</p>	

<p>OR Late Submission</p> <p>DISPLAY value in SW0.1 WHERE SW0.1 = Contains Data</p> <p>DISPLAY Question unanswered WHERE SW0.1 = Does not contain data</p>		
Column: Board level oversight	Data Source: W6.2	Changes for 2023
<p>Description:</p> <p>This indicates if the organization has board-level oversight on water-related issues.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Yes" WHERE W6.2 = Yes</p> <p>DISPLAY "No" WHERE W6.2 =</p>	No changes	

No		
DISPLAY "Unanswered" if W6.2 = Does not contain data		
Column: Highest level water management stated	Data Source: W6.2a and W6.3	Changes for 2023
Description: This indicates the highest-level position accountable for water-related issues within the organization.		
Logic: DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Water Security - Minimum DISPLAY "Question not applicable" WHERE W6.2 ≠ Yes AND W6.3 contains no data DISPLAY "C-Suite" WHERE		<p>DISPLAY "C-Suite" W6.2a Column name modified 2022= W6.2a Col Position of Individual 2023= W6.2a Col Position of individual or committee New options added in W6.2a: Chief Government Relations Officer (CGRO) Chief Technology Officer (CTO) General Counsel</p> <p>New options added in W6.3: Chief Government Relations Officer (CGRO) Chief Technology Officer (CTO) General Counsel</p> <p>Option name modified: 2022: Environmental health and safety manager 2023: Environmental,health and safety manager</p>

<p>W6.2a Col Position of individual or committee = Board Chair OR Director on board OR Chief Executive Officer (CEO) OR Chief Financial Officer (CFO) OR Chief Operating Officer (COO) OR Chief Procurement Officer (CPO) OR Chief Risk Officer (CRO) OR Chief Sustainability Officer (CSO) OR Other C-Suite Officer OR President OR Board-level committee OR Other, please specify Chief Government Relations Officer (CGRO) Chief Technology Officer (CTO) General Counsel</p> <p>DISPLAY "C-Suite" WHERE W6.3 Col Name of the position(s) and/or committee(s) = Chief Executive Officer (CEO) OR Chief Financial Officer (CFO) OR</p>	
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<p>Chief Operating Officer (COO) OR Chief Procurement Officer (CPO) OR Chief Risk Officer (CRO) OR Chief Sustainability Officer (CSO) OR Other C-Suite Officer, please specify OR President DISPLAY "Committee" WHERE W6.3 Col Name of the position(s) and/or committee(s) = Risk committee OR Sustainability committee OR Safety, Health, Environment and Quality committee OR Corporate responsibility committee OR Other committee, please specify Chief Government Relations Officer (CGRO) Chief Technology Officer (CTO) General Counsel</p> <p>DISPLAY "Management Level" WHERE W6.3 Col Name of the position(s) and/or committee(s) = Business unit manager OR Energy manager OR Environmental,health and safety manager OR</p>	
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<p>Environment/Sustainability manager OR Facilities manager OR Process operation manager OR Procurement manager OR Public affairs manager OR Risk manager</p> <p>DISPLAY "Other" WHERE W6.3 Col Name of the position(s) and/or committee(s) = Other, please specify</p> <p>DISPLAY "None" WHERE W6.3 Col Name of the position(s) and/or committee(s) = There is currently no management-level responsibility for water-related issues</p> <p>DISPLAY "Criteria unsatisfied" WHERE W6.2a Col Position of individual or committee = Does not contain data AND W6.2a contains data AND W6.3 Col Name of the position(s) and/or committee(s) = Does not contain data AND W6.3 contains data</p>	
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Column: Sign Off	Data Source: W11.1	Changes for 2023
<p>Description:</p> <p>This is the person who has signed off on (approved) the CDP response. This information signals to investors and customers that responsibility is being taken for the response and the information contained therein.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY Board chair WHERE W11.1 Col Corresponding job category = Board chair</p> <p>DISPLAY Board/Executive board WHERE W11.1 Col Corresponding job category = Board/Executive board</p> <p>DISPLAY Director on board WHERE W11.1 Col Corresponding job category = Director on board</p> <p>DISPLAY Chief Executive Officer (CEO) WHERE</p>		<p>Column W10.1 moved to W11.1</p>

<p>W10.1 Col Corresponding job category = Chief Executive Officer (CEO)</p> <p>DISPLAY Chief Financial Officer (CFO) WHERE W11.1 Col Corresponding job category = Chief Financial Officer (CFO)</p> <p>DISPLAY Chief Operating Officer (COO) WHERE W10.1 Col Corresponding job category = Chief Operating Officer (COO)</p> <p>DISPLAY Chief Procurement Officer (CPO) WHERE W11.1 Col Corresponding job category = Chief Procurement Officer (CPO)</p> <p>DISPLAY Chief Risk Officer (CRO) WHERE W10.1 Col Corresponding job category = Chief Risk Officer (CRO)</p> <p>DISPLAY Chief Sustainability Officer (CSO) WHERE W11.1 Col Corresponding job category = Chief Sustainability Officer (CSO)</p> <p>DISPLAY Other C-Suite Officer WHERE W11.1 Col Corresponding job category = Other C-Suite Officer</p> <p>DISPLAY President</p>	
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<p>WHERE W11.1 Col Corresponding job category = President</p> <p>DISPLAY Business unit manager WHERE W11.1 Col Corresponding job category = Business unit manager</p> <p>DISPLAY EHS manager WHERE W11.1 Col Corresponding job category = EHS manager</p> <p>DISPLAY Energy manager WHERE W11.1 Col Corresponding job category = Energy manager</p> <p>DISPLAY Environment/Sustainability manager WHERE W11.1 Col Corresponding job category = Environment/Sustainability manager</p> <p>DISPLAY Facilities manager WHERE W11.1 Col Corresponding job category = Facilities manager</p> <p>DISPLAY Process operation manager WHERE W11.1 Col Corresponding job category = Process operation manager</p>	
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<p>DISPLAY Procurement manager WHERE W11.1 Col Corresponding job category = Procurement manager</p> <p>DISPLAY Public affairs manager WHERE W11.1 Col Corresponding job category = Public affairs manager</p> <p>DISPLAY Risk manager WHERE W11.1 Col Corresponding job category = Risk manager</p> <p>DISPLAY Other, please specify WHERE W11.1 Col Corresponding job category = Other, please specify</p> <p>DISPLAY Question unanswered WHERE W11.1 Col Corresponding job category = Does not contain data</p>		
Column: Integrated water into long-term business objectives	Data Source: W7.1	Changes for 2023
<p>Description:</p> <p>This indicates if water is integrated into the disclosing organization's business strategy. This allows the organization to explain how it has considered and acted upon water-related issues at a strategic level.</p>		
Logic:		No changes

<p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY Yes, water-related issues are integrated WHERE W7.1 Row Long-term business objectives Col Are water-related issues integrated? = Yes, water-related issues are integrated</p> <p>DISPLAY No, water-related issues were reviewed but not considered as strategically relevant/significant WHERE W7.1 Row Long-term business objectives Col Are water-related issues integrated? = No, water-related issues were reviewed but not considered as strategically relevant/significant</p> <p>DISPLAY No, water-related issues not yet reviewed, but there are plans to do so in the next two years WHERE W7.1 Row Long-term business objectives Col Are water-related issues integrated? = No, water-related issues not yet reviewed, but there are plans to do so in the next two years</p> <p>DISPLAY No, water-related issues were not reviewed and there are no plans to do so WHERE W7.1 Row Long-term business objectives Col Are water-related issues integrated? = No, water-related issues were not reviewed and there are no plans to do so</p> <p>DISPLAY Question unanswered WHERE W7.1 Row Long-term business objectives Col Are water-related issues integrated? = Does not contain data</p>	
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Column: Water-related targets or goals	Data Source: W8.1, W8.1b	Changes for 2023
<p>Description:</p> <p>This indicates if the organization has any targets (quantitative) or goals (qualitative) related to water. This demonstrates the level of ambition for the future. This metric indicates if the organization returns a positive response to either a target or goal related to water.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY Yes WHERE W8.1 = Yes</p> <p>DISPLAY No WHERE W8.1 = No, but we plan to within the next two years OR No, and we do not plan to within the next two years</p> <p>DISPLAY "No, criteria unsatisfied"</p>		<p>DISPLAY Yes: 2022= W8.1 Col Level for target 2023= W8.1 Modified question New option: Yes</p> <p>DISPLAY No: 2022= W8.1 Col Level for target 2023= W8.1 Modified question New option: No, but we plan to within the next two years No, and we do not plan to within the next two years</p> <p>DISPLAY "No, criteria unsatisfied": W8.1 moved to W8.1b. Column name changed: 2022: Levels for targets and/or goals 2023: Target coverage</p> <p>DISPLAY "Question unanswered": W8.1 moved to W8.1b.</p>

<p>WHERE W8.1b_Col_(Target coverage) = Does not contain data AND W8.1b contains data</p> <p>DISPLAY "Question unanswered" WHERE W8.1b Does not contain data</p>		
Column: Structured water-related target or goal	Data Source: W8.1 and W8.1b	Changes for 2023
<p>Description:</p> <p>This indicates whether the disclosing organization has reported any target with a defined level (e.g. company-wide or basin), quantified metric (e.g. % reduction in total water consumption), and a target end year, or if the organization has a water-related goal with a defined level (e.g. company-wide or basin) and end year.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable" WHERE W8.1_≠ Yes</p>	<p>DISPLAY "Question not applicable": Column deleted Options modified</p> <p>DISPLAY "Yes": W8.1a moved to W8.1b Column name changed: 2022: Level 2023: Target Coverage W8.1b column added: Target year figure Base Year Target status in reporting year</p> <p>DISPLAY "No, criteria unsatisfied":</p>	

<p>DISPLAY "Yes" WHERE for a single row W8.1b_Col(Target Coverage) = Contains data AND W8.1b_Col(Quantitative metric) = Contains data AND W8.1b_Col(Target year) = Contains data AND W8.1b_Col(Target year figure)= Contains data AND W8.1b_Col(Base Year)= Contains data AND W8.1b_Col(Target status in reporting year)= New Underway Revised Replaced Achieved</p> <p>DISPLAY "No, criteria unsatisfied" WHERE for a single row W8.1b_Col(Target Coverage) = Does not contains data AND W8.1b_Col(Quantitative metric) = Does not contains data AND W8.1b_Col(Target year) =</p>	<p>W8.1a moved to W8.1b Column name changed: 2022: Level 2023: Target Coverage W8.1b column added: Target year figure Base Year Target status in reporting year</p>
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<p>Does not contains data AND W8.1b_Col(Target year figure)= Does not contains data AND W8.1b_Col(Base Year)= Does not contains data AND W8.1b_Col(Target status in reporting year) ≠ New Underway Revised Replaced Achieved AND WHERE W8.1b = Contains data</p> <p>DISPLAY "Question unanswered" WHERE W8.1b = Does not contain data</p>		
Column: Reports a basin-level water related target or goal	Data Source: W8.1a and W8.1b	Changes for 2023
<p>Description:</p> <p>This indicates whether the disclosing organization has reported any target or goal that is defined at a basin-level.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE</p>		<p>DISPLAY "Question not applicable" Deleted questions.</p>

<p>Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable" WHERE W8.1_≠ Yes</p> <p>DISPLAY "Yes" WHERE for a single row W8.1b_Col(Target Coverage) = Basin Level AND W8.1b_Col(Quantitative metric) = Contains data AND W8.1b_Col(Target year) = Contains data AND W8.1b_Col(Target year figure)= Contains data AND W8.1b_Col(Base Year)= Contains data AND W8.1b_Col(Target status in reporting year)= New Underway Revised Replaced Achieved</p>	<p>W8.1 Col (Monitoring at corporate level) is deleted Deleted question. W8.1a Col (Level) is deleted Deleted question. W8.1b Col (End Year) is deleted W8.1a Col (Quantitative Metric) and Col (Target Year) moved to W8.1b</p> <p>DISPLAY "Yes": W8.1a moved to W8.1b Column name changed: 2022: Level 2023: Target Coverage W8.1b column added: Target year figure Base Year Target status in reporting year</p> <p>DISPLAY "No, criteria unsatisfied": W8.1a moved to W8.1b Column name changed: 2022: Level 2023: Target Coverage W8.1b column added: Target year figure Base Year Target status in reporting year</p>
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DISPLAY "No, criteria unsatisfied"
WHERE for a single row
W8.1b_Col(Target Coverage) ≠
Basin Level
AND
W8.1b_Col(Quantitative metric) =
Does not contains data
AND
W8.1b_Col(Target year) =
Does not contains data
AND
W8.1b_Col(Target year figure)=
Does not contains data
AND
W8.1b_Col(Base Year)=
Does not contains data
AND
W8.1b_Col(Target status in reporting year) ≠
New
Underway
Revised
Replaced
Achieved
AND
WHERE
W8.1b =
Contains data

DISPLAY "Question unanswered"
WHERE
W8.1b =
Does not contain data

Column: Reports progress towards a structured water related target or goal	Data Source: W8.1a and W8.1b	Changes for 2023
<p>Description:</p> <p>This indicates whether the organization has reported any progress towards a structured goal or target.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable" WHERE W8.1_≠ Yes</p> <p>DISPLAY "Yes" WHERE for a single row W8.1b_Col(Target coverage) = Contains data AND W8.1b_Col(Quantitative metric) = Contains data AND W8.1b_Col(Target year) = Contains data AND W8.1b_Col(% of target achieved relative to base year) = Contains data W8.1b_Col(Target year figure)=</p>		<p>DISPLAY "Question not applicable" Deleted questions. W8.1 Col (Monitoring at corporate level) is deleted Deleted question. W8.1a Col (Level) is deleted Deleted question. W8.1b Col (End Year) is deleted W8.1a Col (Quantitative Metric) and Col (Target Year) moved to W8.1b</p> <p>DISPLAY "Yes": W8.1a moved to W8.1b Column name changed: 2022: Level 2023: Target Coverage W8.1b column added: Target year figure Base Year Target status in reporting year</p> <p>DISPLAY "No, criteria unsatisfied": W8.1a moved to W8.1b Column name changed: 2022: Level 2023: Target Coverage W8.1b column added:</p>

<p>Contains data AND W8.1b_Col(Base Year)= Contains data AND W8.1b_Col(Target status in reporting year)= New Underway Revised Replaced Achieved</p> <p>DISPLAY "No, criteria unsatisfied" WHERE for a single row W8.1b_Col_(Target coverage) = Does not contain data OR W8.1b_Col_(Quantitative metric) = Does not contain data OR W8.1b_Col_(Target year) = Does not contain data OR W8.1b_Col(% of target achieved relative to base year) = Does not contain data W8.1b_Col(Target year figure)= Does not contains data AND W8.1b_Col(Base Year)= Does not contains data AND W8.1b_Col(Target status in reporting year) ≠ New</p>	<p>Target year figure Base Year Target status in reporting year</p>
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<p>Underway Revised Replaced Achieved AND WHERE W8.1b = Contains data</p> <p>DISPLAY "Question unanswered" W8.1b = Does not contain data</p>		
<p>Column: Reports a water efficiency target</p>	<p>Data Source: W8.1a</p>	<p>Changes for 2023</p>
<p>Description:</p> <p>This indicates whether the organization has reported a target on the subject of water efficiency.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable" WHERE W8.1_≠ Yes</p> <p>DISPLAY "Yes" WHERE for a single row</p>	<p>DISPLAY "Question not applicable" Column deleted. Moved to W8.1</p> <p>DISPLAY "Yes" W8.1a Col (Category of target) moved to W8.1b</p> <p>DISPLAY "No, criteria unsatisfied" W8.1a Col (Category of target) moved to W8.1b</p>	

<p>W8.1b_Col_ (Category of target) = Water use efficiency</p> <p>DISPLAY "No, criteria unsatisfied" WHERE for a single row W8.1b_Col_ (Category of target) ≠ Water use efficiency AND W8.1b= Contains data</p> <p>DISPLAY "Question unanswered" WHERE W8.1b contains no data</p>		
Column: Reports a WASH target	Data Source: W8.1a	Changes for 2023
<p>Description:</p> <p>This indicates whether the organization has reported a target a WASH (Water, Sanitation, and Hygiene) target.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable" WHERE W8.1 ≠</p>		<p>DISPLAY "Question not applicable" Column deleted. Moved to W8.1</p> <p>DISPLAY SELECTION Deleted and re-structure KPIs' logics</p>

<p>Yes</p> <p>DISPLAY SELECTION W8.1a_Col_Target Set in this category"_Row_"Water, Sanitation, & Hygiene (WASH) services"</p> <p>DISPLAY "Question unanswered" WHERE W8.1a contains no data</p>		
Column: Reports a water pollution reduction target	Data Source: W8.1a	Changes for 2023
<p>Description:</p> <p>This indicates whether the organization has reported a target on the subject of water pollution reduction.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable" WHERE W8.1_≠ Yes</p> <p>DISPLAY "Yes" WHERE for a single row</p>		<p>DISPLAY "Question not applicable" Deleted questions. W8.1 Col (Monitoring at corporate level) is deleted W8.1a moved to W8.1b</p> <p>DISPLAY "Yes": W8.1a moved to W8.1b Column name changed: 2022: Level 2023: Target Coverage W8.1b column added: Target year</p>

<p>W8.1b_Col_ (Category of target) = Water pollution AND W8.1b_Col_ (Target Coverage) = Contains data AND W8.1b_Col_ (Quantitative metric) = Contains data AND W8.1b_Col_ (Target year) Contains data</p> <p>DISPLAY "No, criteria unsatisfied" WHERE for a single row W8.1b_Col_ (Category of target) = Water pollution AND W8.1b_Col_ (Target Coverage) Does not contain data OR W8.1b_Col_ (Quantitative metric) Does not contain data OR W8.1b_Col_ (Target year) Does not contain data</p> <p>DISPLAY "No, criteria unsatisfied" WHERE for a single row W8.1b_Col_ (Category of target) ≠ Water pollution AND W8.1b = Contains data</p>	<p>DISPLAY "No, criteria unsatisfied": W8.1a moved to W8.1b Column name changed: 2022: Level 2023: Target Coverage W8.1b column added: Target year</p>
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DISPLAY "Question unanswered" WHERE W8.1b = Does not contain data		
Column: Reports an ecosystem target	Data Source: W8.1a	Changes for 2023
Description: This indicates whether the organization has reported a target on the subject of watershed remediation and habitat restoration, ecosystem preservation.		
Logic: DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission DISPLAY "Question not applicable" WHERE W8.1_≠ Yes DISPLAY "Yes" WHERE for a single row W8.1b_Col_ (Category of target) = Watershed remediation and habitat restoration, ecosystem preservation AND W8.1b_Col_ (Target Coverage) = Contains data AND W8.1b_Col_ (Quantitative metric) =		DISPLAY "Question not applicable" Deleted questions. W8.1 Col (Monitoring at corporate level) is deleted W8.1a moved to W8.1b DISPLAY "Yes": W8.1a moved to W8.1b Column name changed: 2022: Level 2023: Target Coverage W8.1b column added: Target year DISPLAY "No, criteria unsatisfied": W8.1a moved to W8.1b Column name changed: 2022: Level 2023: Target Coverage W8.1b column added:

<p>Contains data AND W8.1b_Col_ (Target year) Contains data</p> <p>DISPLAY "No, criteria unsatisfied" WHERE for a single row W8.1b_Col_ (Category of target) = Watershed remediation and habitat restoration, ecosystem preservation OR W8.1b_Col_(Target Coverage) Does not contain data OR W8.1b_Col_ (Quantitative metric) Does not contain data OR W8.1b_Col_ (Target year) Does not contain data</p> <p>DISPLAY "No, criteria unsatisfied" WHERE for a single row W8.1b_Col_ (Category of target) ≠ Watershed remediation and habitat restoration, ecosystem preservation AND W8.1b = Contains data</p> <p>DISPLAY "Question unanswered" WHERE W8.1b = Does not contain data</p>	<p>Target year</p>	
<p>Column: Reports any water related policy</p>	<p>Data Source: W6.1</p>	<p>Changes for 2023</p>
<p>Description:</p>		

<p>This indicates if the organization has any water-related policy.</p>	
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY Yes, we have a documented water policy that is publicly available WHERE W6.1 = Yes, we have a documented water policy that is publicly available</p> <p>DISPLAY Yes, we have a documented water policy, but it is not publicly available WHERE W6.1 = Yes, we have a documented water policy, but it is not publicly available</p> <p>DISPLAY No, but we plan to develop one within the next 2 years WHERE W6.1 = No, but we plan to develop one within the next 2 years</p> <p>DISPLAY No WHERE W6.1 = No</p> <p>DISPLAY "Unanswered" WHERE W6.1 =</p>	<p>No changes</p>

Does not contain data		
Column: Reports comprehensive company-wide water related policy	Data Source: W6.1a	Changes for 2023
<p>Description:</p> <p>This indicates if the organization has articulated and documented a company-wide policy which recognizes the importance of water-related issues to their business.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable" WHERE W6.1 ≠ Yes, we have a documented water policy that is publicly available OR Yes, we have a documented water policy, but it is not publicly available</p> <p>DISPLAY "Yes" WHERE W6.1a_Col_(Scope) = Company-wide AND W6.1a_Col_(Content) = Contains data</p> <p>DISPLAY "No, criteria unsatisfied"</p>		<p>DISPLAY "Yes" Deleted and re-structure KPIs' logics W6.1a Col Content = added options</p> <p>DISPLAY "No, criteria unsatisfied" Deleted and re-structure KPIs' logics</p>

<p>WHERE W6.1a_Col_(Scope) ≠ Company-wide OR W6.1a_Col_(Content) = Does not contain data</p> <p>DISPLAY "Question unanswered" WHERE W6.1a does not contain data</p>		
<p>Column: Direct use importance rating - Fresh Water</p>	<p>Data Source: W1.1</p>	<p>Changes for 2023</p>
<p>Description:</p> <p>Organizations are asked to rate the importance (current and future) of water quality and water quantity to the success of their business. When guiding organizations in their disclosure, CDP has adopted the definitions from the CEO Water Mandate's Corporate Water Disclosure Guidelines. This focuses on whether there are sufficient amounts of good quality freshwater available for the organizations use.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY Not important at all WHERE</p>	<p>No changes</p>	

W1.1 Row Sufficient amounts of good quality freshwater available for use Col Direct use
importance rating =
Not important at all

DISPLAY Not very important
WHERE

W1.1 Row Sufficient amounts of good quality freshwater available for use Col Direct use
importance rating =
Not very important

DISPLAY Neutral
WHERE

W1.1 Row Sufficient amounts of good quality freshwater available for use Col Direct use
importance rating =
Neutral

DISPLAY Important
WHERE

W1.1 Row Sufficient amounts of good quality freshwater available for use Col Direct use
importance rating =
Important

DISPLAY Vital
WHERE

W1.1 Row Sufficient amounts of good quality freshwater available for use Col Direct use
importance rating =
Vital

DISPLAY Have not evaluated
WHERE

W1.1 Row Sufficient amounts of good quality freshwater available for use Col Direct use
importance rating =
Have not evaluated

<p>DISPLAY "None reported" WHERE W1.1 Row Sufficient amounts of good quality freshwater available for use Col Direct use importance rating = Does not contain data AND W1.1 contains data</p> <p>DISPLAY "Question unanswered" WHERE W1.1 Does not contain data</p>		
Column: Direct use importance rating - Other	Data Source: W1.1	Changes for 2023
<p>Description:</p> <p>Organizations are asked to rate the importance (current and future) of water quality and water quantity to the success of their business. When guiding organizations in their disclosure CDP has adopted the definitions from the CEO Water Mandate's Corporate Water Disclosure Guidelines. This focuses on whether there are sufficient amounts of recycled, brackish and / or produced water available for the organizations use.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY Not important at all WHERE W1.1 Row Sufficient amounts of recycled, brackish and/or produced water available for use Col Direct use importance rating = Not important at all</p>	No changes	

DISPLAY Not very important

WHERE

W1.1 Row Sufficient amounts of recycled, brackish and/or produced water available for use Col

Direct use importance rating =

Not very important

DISPLAY Neutral

WHERE

W1.1 Row Sufficient amounts of recycled, brackish and/or produced water available for use Col

Direct use importance rating =

Neutral

DISPLAY Important

WHERE

W1.1 Row Sufficient amounts of recycled, brackish and/or produced water available for use Col

Direct use importance rating =

Important

DISPLAY Vital

WHERE

W1.1 Row Sufficient amounts of recycled, brackish and/or produced water available for use Col

Direct use importance rating =

Vital

DISPLAY Have not evaluated

WHERE

W1.1 Row Sufficient amounts of recycled, brackish and/or produced water available for use Col

Direct use importance rating =

Have not evaluated

DISPLAY "None reported"

WHERE

<p>W1.1 Row Sufficient amounts of recycled, brackish and/or produced water available for use Col Direct use importance rating = Does not contain data AND W1.1 contains data</p> <p>DISPLAY "Question unanswered" WHERE W1.1 Does not contain data</p>		
<p>Column: Report paying any penalties or fines in reporting year</p>	<p>Data Source: W2.2</p>	<p>Changes for 2023</p>
<p>Description:</p> <p>This indicates whether an organization is subject to any penalties, fines and/or enforcement orders for breaches of abstraction licenses, discharge consents or other water and wastewater related regulations in the reporting year. This KPI does not differentiate between significant and non-significant penalties, as what constitutes a significant breach will vary by local context and opinion.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Yes" WHERE W2.2 Col_Fines, enforcement orders, and/or other penalties CONTAINS Enforcement orders or other penalties</p>	<p>DISPLAY "Yes" Modified column 2022 = W2.2 2023= W2.2 Col Fines, enforcement orders and/ or other penalties Modified option: Enforcement orders or other penalties New option: Fines New option: Fines, but none that are considered as significant</p> <p>DISPLAY "No"</p>	

<p>Fines Fines, but none that are considered as significant</p> <p>DISPLAY "No" if W2.2 COL_Water-related regulatory violations = No</p> <p>DISPLAY "Unknown" WHERE "W2.2 Col Water-related regulatory violations " Unknown</p> <p>DISPLAY "Unanswered" if W2.2 = Does not contain data</p>	<p>Modified column 2022 = W2.2 2023= W2.2 Col Fines, enforcement orders and/ or other penalties</p> <p>DISPLAY "Unknown" Modified column 2022 = W2.2 2023= W2.2 Col Fines, enforcement orders and/ or other penalties New option: Unknown</p>	
<p>Column: Number of fines compared to previous reporting year</p>	<p>Data Source: W2.2a</p>	<p>Changes for 2023</p>
<p>Description:</p> <p>This indicates the total value of any penalties, fines and/or enforcement orders which the organization is subject to for breaches of water and wastewater related regulations in the reporting year compared to previous reporting year.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR</p>		<p>DISPLAY "Question not applicable" Modified column 2022 = W2.2 2023= W2.2 Col Fines, enforcement orders and/ or other penalties</p>

<p>Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Water Security - Minimum</p> <p>DISPLAY "Question not applicable" if W2.2 Col_Fines, enforcement orders, and/or other penalties does not contain Enforcement orders or other penalties OR Fines OR Fines, but none that are considered as significant</p> <p>DISPLAY SELECTION W2.2a_Col Number of fines compared to previous reporting year WHERE W2.2a_Col_(Number of fines compared to previous reporting year) = Does contain data</p> <p>DISPLAY "None reported" WHERE W2.2a_Col_(Number of fines compared to previous reporting year) =</p>	<p>Modified option: Enforcement orders or other penalties New option: Fines New option: Fines, but none that are considered as significant</p> <p>DISPLAY SELECTION Modified structure of the clause by using display selection</p>
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<p>Does not contain data AND W2.2a contains data</p> <p>Display "Question unanswered" WHERE W2.2a Does not contain data</p>		
Column: Experienced historical detrimental impacts related to water	Data Source: W2.1	Changes for 2023
<p>Description:</p> <p>This indicates whether an organization experienced any detrimental impacts related to water in the reporting year. Detrimental impacts on business from water use are most commonly financial impacts but may also include any other impacts, such as policy engagement or brand image.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY Yes WHERE W2.1 = Yes</p> <p>DISPLAY No WHERE W2.1 = No</p>		No changes

<p>DISPLAY "Question unanswered" WHERE W2.1 = Does not contain data</p>		
Column: Reported water withdrawal information	Data Source: W1.1, W1.2b	Changes for 2023
<p>Description:</p> <p>This indicates if an organization reported water withdrawals information (partial or full) for the reporting year. Organizations are asked to provide total water withdrawal data by source. CDP builds on the GRI Disclosure 303-1 when defining withdrawal sources for reporting purposes, splitting sources into quality categories including fresh and brackish surface water and renewable and non-renewable groundwater. However, this only monitors any positive responses to the types of withdrawal so "yes" could indicate a partial inventory.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable" if W1.1 Row Col Direct use importance rating ≠ Vital OR Important OR Neutral</p> <p>DISPLAY "Yes" WHERE W1.2b Row Total withdrawals Col Volume (megaliters/year) =</p>	<p>No changes</p>	

<p>Contains data</p> <p>DISPLAY "None reported"</p> <p>WHERE</p> <p>W1.2b Row Total withdrawals Col Volume (megaliters/year) =</p> <p>Does not contain data</p> <p>AND</p> <p>W1.2b =</p> <p>Contains data</p> <p>DISPLAY "Question unanswered"</p> <p>WHERE</p> <p>W1.2b =</p> <p>Does not contain data</p>		
Column: Comparison to last year water withdrawal information	Data Source: W1.1, W1.2b	Changes for 2023
<p>Description:</p> <p>This is a comparison of an organization's reported water withdrawals with the same information reported for the previous year.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered"</p> <p>WHERE</p> <p>Overall response status ≠</p> <p>Submitted</p> <p>OR</p> <p>Late Submission</p> <p>DISPLAY "Question not applicable"</p> <p>WHERE</p> <p>W1.1 Col Direct use importance rating =</p> <p>Not important at all</p> <p>OR</p>		No changes

<p>Not very important OR Have not evaluated</p> <p>DISPLAY "Much lower" WHERE W1.2b Row Total withdrawals Col Comparison with previous reporting year = Lower</p> <p>DISPLAY "About the same" WHERE W1.2b Row Total withdrawals Col Comparison with previous reporting year = About the same</p> <p>DISPLAY "Higher" WHERE W1.2b Row Total withdrawals Col Comparison with previous reporting year = Higher</p> <p>DISPLAY "Much higher" WHERE W1.2b Row Total withdrawals Col Comparison with previous reporting year = Much higher</p> <p>DISPLAY "This is our first year of measurement" WHERE W1.2b Row Total withdrawals Col Comparison with previous reporting year = This is our first year of measurement</p> <p>DISPLAY "None reported" WHERE W1.2b Row Total withdrawals Col Comparison with previous reporting year = Does not contain data AND</p>	
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<p>W1.2b contains data</p> <p>DISPLAY "Question unanswered"</p> <p>WHERE</p> <p>W1.2b</p> <p>Does not contain data</p>		
Column: % withdrawn from stressed areas	Data Source: W1.1, W1.2d	Changes for 2023
<p>Description:</p> <p>This indicates the estimated proportion of water an organization has withdrawn from stressed areas.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered"</p> <p>WHERE</p> <p>Overall response status ≠ Submitted</p> <p>OR</p> <p>Late Submission</p> <p>DISPLAY "Question not applicable" if</p> <p>W1.1 Col Direct use importance rating ≠ Neutral</p> <p>OR</p> <p>Vital</p> <p>OR</p> <p>Important</p> <p>DISPLAY Value in W1.2d Col % withdrawn from areas with water stress</p> <p>WHERE</p> <p>W1.2d Col % withdrawn from areas with water stress = Contains data</p> <p>DISPLAY "None reported"</p>		No changes

<p>WHERE W1.2d Col % withdrawn from areas with water stress = Does not contain data AND W1.2d contains data</p> <p>DISPLAY "Question unanswered" WHERE W1.2d Does not contain data</p>		
Column: Reported water consumption information	Data Source: W1.1, W1.2b	Changes for 2023
<p>Description:</p> <p>This indicates whether the organization is tracking its water consumption by volume per year.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable" if W1.1 Col Direct use importance rating ≠ Vital OR Important OR Neutral</p> <p>DISPLAY "Yes" WHERE</p>		No changes

<p>W1.2b Row Total consumption Col Volume (megaliters/year) = Contains data</p> <p>DISPLAY "None reported" WHERE W1.2b Row Total consumption Col Volume (megaliters/year) = Does not contain data</p> <p>AND W1.2b = Contains data</p> <p>DISPLAY "Question unanswered" WHERE W1.2b = Does not contain data</p>		
Column: Comparison to last year water consumption information	Data Source: W1.1, W1.2b	Changes for 2023
<p>Description:</p> <p>This indicates the organization's total consumption of water by volume per year as it compares with the previous year's volume.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable" if W1.1 Col Direct use importance rating ≠ Vital OR</p>		No changes

<p>Important OR Neutral</p> <p>DISPLAY "Much lower" WHERE W1.2b Row Total consumption Col Comparison with previous reporting year = Much lower</p> <p>DISPLAY "Lower" WHERE W1.2b Row Total consumption Col Comparison with previous reporting year = Lower</p> <p>DISPLAY "About the same" WHERE W1.2b Row Total consumption Col Comparison with previous reporting year = About the same</p> <p>DISPLAY "Higher" WHERE W1.2b Row Total consumption Col Comparison with previous reporting year = Higher</p> <p>DISPLAY "Much higher" WHERE W1.2b Row Total consumption Col Comparison with previous reporting year = Much higher</p> <p>DISPLAY "This is our first year of measurement" WHERE W1.2b Row Total consumption Col Comparison with previous reporting year = This is our first year of measurement</p>	
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<p>DISPLAY "None reported" WHERE W1.2b Row Total consumption Col Comparison with previous reporting year = Does not contain data AND W1.2b contains data</p> <p>DISPLAY "Question unanswered" WHERE W1.2b Does not contain data</p>	
<p>Column: Reported water discharge information Data Source: W1.1, W1.2b</p>	<p>Changes for 2023</p>
<p>Description: This indicates whether the organization reported its total volume of discharges (megaliters/year).</p>	
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable" if W1.1 Col Direct use importance rating ≠ Vital OR Important OR Neutral</p> <p>DISPLAY "Yes" WHERE</p>	<p>No changes</p>

<p>W1.2b Row Total discharges Col Volume (megaliters/year) = Contains data</p> <p>DISPLAY "None reported" WHERE W1.2b Row Total discharges Col Volume (megaliters/year) = Does not contain data</p> <p>AND W1.2b = Contains data</p> <p>DISPLAY "Question unanswered" WHERE W1.2b = Does not contain data</p>		
Column: Comparison to last year water discharge	Data Source: W1.1, W1.2b	Changes for 2023
<p>Description:</p> <p>This indicates how the total volume of discharges reported compares with the previous year's discharges.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable" if W1.1 Col Direct use importance rating ≠ Vital OR</p>		No changes

<p>Important OR Neutral</p> <p>DISPLAY "Much lower" WHERE W1.2b Row Total discharges Col Comparison with previous reporting year = Much lower</p> <p>DISPLAY "Lower" WHERE W1.2b Row Total discharges Col Comparison with previous reporting year = Lower</p> <p>DISPLAY "About the same" WHERE W1.2b Row Total discharges Col Comparison with previous reporting year = About the same</p> <p>DISPLAY "Higher" WHERE W1.2b Row Total discharges Col Comparison with previous reporting year = Higher</p> <p>DISPLAY "Much higher" WHERE W1.2b Row Total discharges Col Comparison with previous reporting year = Much higher</p> <p>DISPLAY "This is our first year of measurement" WHERE W1.2b Row Total discharges Col Comparison with previous reporting year = This is our first year of measurement</p>	
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DISPLAY "None reported" WHERE W1.2b Row Total discharges Col Comparison with previous reporting year = Does not contain data AND W1.2b contains data DISPLAY "Question unanswered" WHERE W1.2b Does not contain data		
Column: Reported monitoring discharge quality - standard effluent etc	Data Source: W1.1, W1.2	Changes for 2023
Description: This indicates whether the organization is monitoring water discharge quality by standard effluent parameters.		
Logic: DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission DISPLAY "Question not applicable" if W1.1 Col Direct use importance rating ≠ Vital OR Important OR Neutral		DISPLAY "Yes" Modified row name for W1.2 2022: Water discharge quality – by standard effluent parameters 2023: Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances) DISPLAY "Not monitored" Modified row name for W1.2 2022: Water discharge quality – by standard effluent parameters 2023: Water discharge quality – emissions to water (nitrates, phosphates,

<p>DISPLAY "Yes" WHERE W1.2_Row Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances) Col_% of sites/facilities/operations = Less than 1% OR Jan-25 OR 26-50 OR 51-75 OR 76-99 OR 100%</p> <p>DISPLAY "Not monitored" WHERE W1.2_Row Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances) Col_% of sites/facilities/operations = Not monitored</p> <p>DISPLAY "Not relevant" if W1.2_Row Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances) Col_% of sites/facilities/operations = Not relevant</p> <p>DISPLAY "None reported" if W1.2_Row Water discharge quality – by standard effluent parameters Col_(% of sites/facilities/operations) = Does not contain data AND W1.2 contains data</p>	<p>pesticides, and/or other priority substances)</p> <p>DISPLAY "Not monitored" Modified row name for W1.2 2022: Water discharge quality – by standard effluent parameters 2023: Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)</p> <p>DISPLAY "Not relevant" Modified row name for W1.2 2022: Water discharge quality – by standard effluent parameters 2023: Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)</p> <p>DISPLAY "None reported" Modified row name for W1.2 2022: Water discharge quality – by standard effluent parameters 2023: Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)</p>
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DISPLAY "Question unanswered" WHERE W1.2 Does not contain data		
Column: Reported monitoring the provision of WASH	Data Source: W1.1, W1.2	Changes for 2023
Description: This indicates whether the organization reports on its monitoring of the provision of water, sanitation, and hygiene (WASH) services to all its workers.		
Logic: DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission DISPLAY "Question not applicable" if W1.1 Col Direct use importance rating ≠ Vital OR Important OR Neutral DISPLAY "Yes" WHERE W1.2_Row The provision of fully-functioning, safely managed WASH services to all workers Col_% of sites/facilities/operations = Less than 1% OR		No changes

<p>1-25 OR 26-50 OR 51-75 OR 76-99 OR 100%</p> <p>DISPLAY "Not monitored" WHERE W1.2_Row The provision of fully-functioning, safely managed WASH services to all workers Col_(% of sites/facilities/operations) = Not monitored</p> <p>DISPLAY "Not relevant" if W1.2_Row The provision of fully-functioning, safely managed WASH services to all workers Col_(% of sites/facilities/operations) = Not relevant</p> <p>DISPLAY "None reported" if W1.2_Row The provision of fully-functioning, safely managed WASH services to all workers Col_(% of sites/facilities/operations) = Does not contain data AND W1.2 contains data</p> <p>DISPLAY "Question unanswered" WHERE W1.2 Does not contain data</p>		
Column: Reported water intensity metric	Data Source: SW3.1	Changes for 2023

<p>Description:</p> <p>This indicates whether organizations are reporting water intensity values for products or services. In general, 'Water intensity' = 'Volume of water used in making product (water unit)' / 'Output or volume of product created (product unit)'. Water intensity is typically used as a metric of efficiency, for instance Company A uses six liters of water to produce one liter of orange juice. Company B uses eight liters of water to produce one liter of orange juice. Company A is less water intensive (or more water-efficient) than Company B for that product.</p>	
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Water Security - Minimum</p> <p>DISPLAY "Yes" if SW3.1_Col_(Water intensity value) = Contains data</p> <p>DISPLAY "No, criteria unsatisfied" if SW3.1_Col_(Water intensity value) = Does not contain data and SW3.1 = Contains data</p> <p>DISPLAY "Question unanswered" if</p>	<p>No changes</p>

SW3.1 table contains no data		
Column: Risk assessment	Data Source: W3.3	Changes for 2023
Description:		
This indicates whether an organization incorporates a water risk assessment into its core business procedures.		
Logic:		No changes
DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission DISPLAY "Yes" WHERE W3.3 = Yes, water-related risks are assessed DISPLAY "No" WHERE W3.3 = No, water risks-related are not assessed DISPLAY "Question unanswered" WHERE W3.3 = Does not contain data		
Column: Risk assessment - direct operations	Data Source: W3.3, W3.3a	Changes for 2023
Description:		
This indicates the coverage the organization's water risk assessment has on direct operations.		

<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable" WHERE W3.3 ≠ Yes, water-related risks are assessed</p> <p>DISPLAY "Full" WHERE in Same Row W3.3a Col (Value Chain Stage) Contains "Direct Operations" AND W3.3a Col (Coverage) = Full</p> <p>DISPLAY "Partial" WHERE in Same Row W3.3a Col (Value Chain Stage) Contains "Direct Operations" AND W3.3a Row Direct Operations Col (Coverage) = Partial</p> <p>DISPLAY "None reported" WHERE in Same Row W3.3a Col (Value Chain Stage) Contains "Direct Operations" AND W3.3a Row Direct Operations Col (Coverage) = Does not contain data</p>	<p>No change</p>
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DISPLAY ""Question unanswered"" WHERE W3.3a Does not contain data"		
Column: Structured risk assessment	Data Source: W3.3, W3.3a	Changes for 2023
Description: This indicates whether the disclosing organization has a developed risk assessment procedure in their direct operations.		
Logic: DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission DISPLAY "Question not applicable" WHERE W3.3 ≠ Yes, water-related risks are assessed DISPLAY "Yes" WHERE in Same Row W3.3a Col (Value Chain Stage) = Direct Operations AND W3.3a_Col_(Coverage) = Full AND W3.3a_Col_(Risk assessment procedure) = Water risks are assessed as part of other company-wide risk assessment system AND		No change

<p>W3.3a_Col_(Frequency of assessment) = More than once a year OR Annually OR Every two years AND W3.3a_Col_(How far into the future are risks considered?) = Up to 1 year OR 1 to 3 years OR 3 to 6 years OR More than 6 years</p> <p>DISPLAY "No, Criteria unsatisfied" WHERE in same Row W3.3a Col (Value Chain Stage) = Direct Operations AND W3.3a_Col_(Coverage) ≠ Full OR W3.3a_Col_(Risk assessment procedure) ≠ Water risks are assessed as part of other company-wide risk assessment system OR W3.3a_Col_(Frequency of assessment) ≠ More than once a year OR Annually OR Every two years OR W3.3a Col (How far into the future are risks considered?) ≠</p>	
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<p>Up to 1 year OR 1 to 3 years OR 3 to 6 years OR More than 6 years AND W3.3a = Contains data</p> <p>DISPLAY "Question unanswered" WHERE W3.3a = Does not contain data</p>			
Column: Potential financial figure at risk	Data Source: W4.2	Unit: USD (\$)	Changes for 2023
<p>Description:</p> <p>This indicates the total amount of money reported to be potentially at risk due to water-related risks manifested through either physical risk, regulatory, reputational and market, and/or technological risk.</p>			
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable" WHERE W4.1 ≠</p>	No changes		

<p>Yes, both in direct operations and the rest of our value chain OR Yes, only within our direct operations OR W4.2 Row All_Col Are you able to provide a potential financial impact figure? ≠ Yes, a single estimate OR Yes, an estimated range</p> <p>DISPLAY Calculation Sum of values in W4.2_Row All_Col_Potential financial impact figure (currency) AND W4.2_Row All_Col Potential financial impact figure - maximum (currency) WHERE Sum of values ≥ 0 **Multiply by conversion rate base on reported currency in W0.4. Where financial value provided, and no currency provided, display raw value with asterisk (*)</p> <p>DISPLAY "None reported" WHERE W4.2_Row All_Col_Potential financial impact figure (currency) = Does not contain data</p> <p>DISPLAY "Question unanswered" WHERE W4.2 = Does not contain data</p>			
Column: Potential financial figure of opportunities	Data Source: W4.3, W4.3a	Unit: USD (\$)	Changes for 2023
Description:			

<p>This indicates the total amount of money reported to be presented by potential opportunities manifested through efficiency, resilience, products and service, and/or markets. Investors and data users are interested to know if organizations are realizing the opportunities stemming from changes in water availability, climatic conditions, and other water-related developments and their potential financial impact.</p>	
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable" WHERE W4.3 ≠ Yes, we have identified opportunities, and some/all are being realized</p> <p>DISPLAY "Question not applicable" WHERE W4.3a Row All_Col Are you able to provide a potential financial impact figure? = No, we do not have this figure</p> <p>DISPLAY Calculation Sum of values in W4.3a_Row All_Col_Potential financial impact figure (currency) AND W4.3a_Row All_Col Potential financial impact figure – maximum (currency) WHERE Sum of values ≥ 0 **Multiply by conversion rate base on reported currency in W0.4. Where financial value provided, and no currency provided, display raw value with asterisk (*)</p>	<p>No changes</p>

DISPLAY "None reported" WHERE W4.3a_Row All_Col_Potential financial impact figure (currency) = Does not contain data AND W4.3a contains data DISPLAY "Question unanswered" WHERE W4.3a = Does not contain data		
Column: Indirect use importance rating - Fresh Water	Data Source: W1.1	Changes for 2023
Description: Organizations are asked to rate the importance (current and future) of water quality and water quantity to the success of their business. When guiding organizations in their disclosure CDP has adopted the definitions from the CEO Water Mandate's Corporate Water Disclosure Guidelines. This KPI focuses on whether there are sufficient amounts of good quality freshwater available in their supply chain.		
Logic: DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission DISPLAY Not important at all WHERE W1.1 Row Sufficient amounts of good quality freshwater available for use Col Indirect use importance rating = Not important at all		No changes

DISPLAY Not very important

WHERE

W1.1 Row Sufficient amounts of good quality freshwater available for use Col Indirect use
importance rating =
Not very important

DISPLAY Neutral

WHERE

W1.1 Row Sufficient amounts of good quality freshwater available for use Col Indirect use
importance rating =
Neutral

DISPLAY Important

WHERE

W1.1 Row Sufficient amounts of good quality freshwater available for use Col Indirect use
importance rating =
Important

DISPLAY Vital

WHERE

W1.1 Row Sufficient amounts of good quality freshwater available for use Col Indirect use
importance rating =
Vital

DISPLAY Have not evaluated

WHERE

W1.1 Row Sufficient amounts of good quality freshwater available for use Col Indirect use
importance rating =
Have not evaluated

DISPLAY "None reported"

WHERE

<p>W1.1 Row Sufficient amounts of good quality freshwater available for use Col Indirect use importance rating = Does not contain data AND W1.1 contains data</p> <p>DISPLAY "Question unanswered" WHERE W1.1 Does not contain data</p>	
<p>Column: Indirect use importance rating - Other Data Source: W1.1</p>	<p>Changes for 2023</p>
<p>Description:</p> <p>Organizations are asked to rate the importance (current and future) of water quality and water quantity to the success of their business. When guiding organizations in their disclosure CDP has adopted the definitions below the CEO Water Mandate's Corporate Water Disclosure Guidelines. This KPI focuses on whether there are sufficient amounts of recycled, brackish and / or produced water available in their supply chain.</p>	
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY Not important at all WHERE W1.1 Row Sufficient amounts of recycled, brackish and/or produced water available for use Col Indirect use importance rating = Not important at all</p>	<p>No changes</p>

<p>DISPLAY Not very important WHERE W1.1 Row Sufficient amounts of recycled, brackish and/or produced water available for use Col Indirect use importance rating = Not very important</p> <p>DISPLAY Neutral WHERE W1.1 Row Sufficient amounts of recycled, brackish and/or produced water available for use Col Indirect use importance rating = Neutral</p> <p>DISPLAY Important WHERE W1.1 Row Sufficient amounts of recycled, brackish and/or produced water available for use Col Indirect use importance rating = Important</p> <p>DISPLAY Vital WHERE W1.1 Row Sufficient amounts of recycled, brackish and/or produced water available for use Col Indirect use importance rating = Vital</p> <p>DISPLAY Have not evaluated WHERE W1.1 Row Sufficient amounts of recycled, brackish and/or produced water available for use Col Indirect use importance rating = Have not evaluated</p> <p>DISPLAY "None reported" WHERE W1.1 Row Sufficient amounts of recycled, brackish and/or produced water available for use Col Indirect use importance rating =</p>	
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<p>Does not contain data AND W1.1 contains data</p> <p>DISPLAY "Question unanswered" WHERE W1.1 Does not contain data</p>		
Column: Risk assessment - supply chain	Data Source: W3.3, W3.3a	Changes for 2023
<p>Description:</p> <p>This indicates the coverage the organization's water risk assessment has on its supply chain.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable" WHERE W3.3 ≠ Yes, water-related risks are assessed</p> <p>DISPLAY "Full" WHERE in Same Row W3.3a Col (Value Chain Stage) Contains Supply chain AND W3.3a Col (Coverage) = Full</p> <p>DISPLAY "Partial"</p>	<p>No change</p>	

<p>WHERE in Same Row W3.3a Col (Value Chain Stage) Contains Supply chain AND W3.3a Row Direct Operations Col (Coverage) = Partial</p> <p>DISPLAY "None reported" WHERE in Same Row W3.3a Col (Value Chain Stage) Contains Supply chain AND W3.3a Row Direct Operations Col (Coverage) = Does not contain data</p> <p>DISPLAY ""Question unanswered"" WHERE W3.3a Does not contain data"</p>		
Column: Engages suppliers	Data Source: W1.1, W1.4	Changes for 2023
<p>Description:</p> <p>This indicates whether the organization asks its suppliers to report on their water use, risks and/or management. This represents supplier water engagement being cascaded to the organizations' tier two suppliers.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, minimum version"</p>		<p>W1.4 question number itself got changed w1.5</p> <p>DISPLAY "Yes" W1.4 moved to W1.5 Column name changed. 2022: 2023: Engagement Option changed</p>

<p>WHERE CRM Selected tier = Water Security - Minimum</p> <p>DISPLAY "Question not applicable" WHERE W1.1_ Col_Indirect use importance rating ≠ Neutral OR Important OR Vital</p> <p>DISPLAY "Yes" WHERE W1.5 Col_Engagement = Yes</p> <p>DISPLAY "No" WHERE W1.5 Col_Engagement = No</p> <p>DISPLAY "Question unanswered" WHERE W1.5 = Does not contain data</p>	<p>2022: Yes, our suppliers 2023: Yes</p> <p>DISPLAY " No" W1.4 moved to W1.5 Column name changed. 2022: 2023: Engagement Option changed 2022: No, not currently but we intend to within two years No, we do not engage on water with our value chain Yes, our customers or other value chain partners 2023: No</p>	
<p>Column: % of total procurement spend</p>	<p>Data Source: W1.4a</p>	<p>Changes for 2023</p>
<p>Description:</p>		

<p>This indicates the proportion of the disclosing organizations procurement spend represented by the suppliers they engage with on water use, risks, and management.</p>	
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Water Security - Minimum</p> <p>DISPLAY "Question not applicable" WHERE W1.4 ≠ Yes, our suppliers</p> <p>DISPLAY 76-100 WHERE W1.4a Col % of total procurement spend = 76-100</p> <p>DISPLAY 51-75 WHERE W1.4a Col % of total procurement spend = 51-75</p> <p>DISPLAY 26-50 WHERE W1.4a Col % of total procurement spend =</p>	<p>This KPI has been deleted</p>

<p>26-50</p> <p>DISPLAY 1-25 WHERE W1.4a Col % of total procurement spend = 1-25</p> <p>DISPLAY Less than 1% WHERE W1.4a Col % of total procurement spend = Less than 1%</p> <p>DISPLAY Unknown WHERE W1.4a Col % of total procurement spend = Unknown</p> <p>DISPLAY None reported WHERE W1.4a Col % of total procurement spend = Does not contain data AND W1.4a contains data</p> <p>DISPLAY "Question unanswered" WHERE W1.4a Does not contain data</p>		
Column: % of total procurement spend on onboarding & compliance	Data Source: W1.4b	Changes for 2023
<p>Description:</p> <p>This indicates what proportion of the disclosing organizations procurement spend is allocated to onboarding and compliance training/requirements of their suppliers.</p>		

<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Water Security - Minimum</p> <p>DISPLAY "Question not applicable" WHERE W1.4 ≠ Yes, our suppliers</p> <p>DISPLAY calculation SUM of midpoint of values to a maximum of 100 in W1.4b Row All Col % of total procurement spend WHERE W1.4b Col Type of engagement = Onboarding & compliance</p> <p>DISPLAY Criteria unsatisfied WHERE all rows W1.4b Col Type of engagement = Onboarding & compliance AND W1.4b Col % of total procurement spend = Does not contain data</p>	<p>This KPI has been deleted</p>
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DISPLAY Criteria unsatisfied WHERE W1.4b Col Type of engagement ≠ Onboarding & compliance AND W1.4b contains data DISPLAY "Question unanswered" WHERE W1.4b = Does not contain data		
Column: % of total procurement spend on incentivizing for improved water management and stewardship	Data Source: W1.4b	Changes for 2023
Description: This indicates the proportion of the disclosing organizations procurement spend represented by the suppliers they engage with regarding incentivizing for improved water management and stewardship.		
Logic: DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Water Security - Minimum		This KPI has been deleted

<p>DISPLAY "Question not applicable" WHERE W1.4 ≠ Yes, our suppliers</p> <p>DISPLAY calculation SUM of midpoint of values to a maximum of 100 in W1.4b Row All Col % of total procurement spend WHERE W1.4b Col Type of engagement = Incentivizing for improved water management and stewardship</p> <p>DISPLAY Criteria unsatisfied WHERE all rows W1.4b Col Type of engagement = Incentivizing for improved water management and stewardship AND W1.4b Col % of total procurement spend = Does not contain data</p> <p>DISPLAY Criteria unsatisfied WHERE W1.4b Col Type of engagement ≠ Incentivizing for improved water management and stewardship AND W1.4b contains data</p> <p>DISPLAY "Question unanswered" WHERE W1.4b = Does not contain data</p>		
<p>Column: % of total procurement spend on innovation and collaboration</p>	<p>Data Source: W1.4b</p>	<p>Changes for 2023</p>

<p>Description:</p> <p>This indicates the proportion of the disclosing organizations procurement spend represented by the suppliers they engage with regarding innovation and compliance.</p>	
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable, minimum version" WHERE CRM Selected tier = Water Security - Minimum</p> <p>DISPLAY "Question not applicable" WHERE W1.4 ≠ Yes, our suppliers</p> <p>DISPLAY calculation SUM of midpoint of values to a maximum of 100 in W1.4b Row All Col % of total procurement spend WHERE W1.4b Col Type of engagement = Innovation & collaboration</p> <p>DISPLAY Criteria unsatisfied WHERE all rows W1.4b Col Type of engagement = Innovation & collaboration</p>	<p>This KPI has been deleted</p>

<p>AND W1.4b Col % of total procurement spend = Does not contain data</p> <p>DISPLAY Criteria unsatisfied WHERE W1.4b Col Type of engagement ≠ Innovation & collaboration AND W1.4b contains data</p> <p>DISPLAY "Question unanswered" WHERE W1.4b = Does not contain data</p>		
Column: Risks associated with your spend	Data Source: SW1.1, SW1.1a	Changes for 2023
<p>Description:</p> <p>This indicates whether the organization identified water-related impacts that could have an impact on a customer.</p>		
<p>Logic:</p> <p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Question not applicable" WHERE SW1.1 ≠ Yes, CDP supply chain members buy goods or services from facilities listed in W5.1</p>	No changes	

<p>DISPLAY "Yes" WHERE for same row SW1.1a_Row (same row)_Col_(requesting member) = Specific SC member AND SW1.1a_Row (same row)_Col_(Facility reference number) = Contains data</p> <p>DISPLAY "No, criteria unsatisfied" WHERE for same row SW1.1a_Row (same row)_Col_(requesting member) Specific SC member AND SW1.1a_Row (same row)_Col_(Facility reference number) = Does not contain data</p> <p>DISPLAY "No, criteria unsatisfied" WHERE for same row SW1.1a_Row (same row)_Col_(requesting member) ≠ Specific SC member AND SW1.1a_Row (same row)_Col_(Facility reference number) = Contains data</p> <p>DISPLAY "Question unanswered" WHERE SW1.1a = Does not contain data</p>		
Column: Proposed collaborative opportunity	Data Source: SW2.1	Changes for 2023
<p>Description:</p> <p>This indicates if the organization communicated any new water-related collaborative projects to the requested members.</p>		
Logic:		

<p>DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission</p> <p>DISPLAY "Yes" WHERE for same row SW2.1_Row (same row)_Col_(requesting member) = Specific SC member AND SW2.1_ Row (same row)_Col_(Type of project) = Contains data</p> <p>DISPLAY "No, criteria unsatisfied" WHERE for same row SW2.1_Row (same row)_Col_(requesting member) = Specific SC member AND SW2.1_ Row (same row)_Col_(Type of project) = Does not contains data</p> <p>DISPLAY "No, criteria unsatisfied" WHERE for same row SW2.1_Row (same row)_Col_(requesting member) ≠ Specific SC member AND SW2.1_ Row (same row)_Col_(Type of project) = Contains data</p> <p>DISPLAY "Question unanswered" WHERE</p>	<p>No changes</p>
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SW2.1 = Does not contain data		
Column: Associated water projects implemented due to member engagement	Data Source: SW2.2, SW2.2a	Changes for 2023
Description: This indicates if the member company's engagement has driven the implementation of water-related projects.		
Logic: DISPLAY "Question unanswered" WHERE Overall response status ≠ Submitted OR Late Submission DISPLAY "Question not applicable" WHERE SW2.2 ≠ Yes DISPLAY "Yes" WHERE for same row SW2.2a_Row (same row)_Col_(requesting member) = Specific SC member AND SW2.2a_Row (same row)_Col_(Category of project) = Contains data DISPLAY "No, criteria unsatisfied" WHERE for same row SW2.2a_Row (same row)_Col_(requesting member) = Specific SC member		No changes

<p>AND SW2.2a_Row (same row)_Col_(Category of project) = Contains data</p> <p>DISPLAY "No, criteria unsatisfied" WHERE for same row SW2.2a_Row (same row)_Col_(requesting member) = Specific SC member</p> <p>AND SW2.2a_Row (same row)_Col_(Category of project) = Contains data</p> <p>DISPLAY "Question unanswered" WHERE SW2.2a = Does not contain data</p>	
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Score - Water Security

Column	Data Source	Logic
Current Year Score	DW Score database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date
Current Year Score Breakdown: Water accounting	DW Score database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date
Current Year Score Breakdown: Business impact	DW Score database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date KPI Title changed 2022: Current Year Score Breakdown: Business strategy 2023: Current Year Score Breakdown: Business Impacts
Current Year Score Breakdown: Water risk assessment	DW Score database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date

Current Year Score Breakdown: Water related risks exposure & response	DW Score database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date
Current Year Score Breakdown: Water related opportunities	DW Score database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date
Current Year Score Breakdown: Water policies	DW Score database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date
Current Year Score Breakdown: Governance	DW Score database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date
Current Year Score Breakdown: Business strategy	DW Score database	Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date

<p>Current Year Score Breakdown: Integrated approaches to env challenges</p>	<p>DW Score database</p>	<p>Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date</p>
<p>Current Year Score Breakdown: Targets and goals</p>	<p>DW Score database</p>	<p>Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date</p>
<p>Current Year Score Breakdown: Value chain engagement</p>	<p>DW Score database</p>	<p>Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date</p>
<p>Current Year Score Breakdown: Verification</p>	<p>DW Score database</p>	<p>Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date</p>
<p>Previous Year Score</p>	<p>DW Score database</p>	<p>Display Value. Supply Chain dashboard privacy field turned on under invitations, AND scores cannot be released before the Score release date indicated in CRM>Questionnaires>Score>Score release date</p>

Currency Conversion Data to USD

Currency conversion figures used to calculate the revenue KPI in each theme.

Code	Currency	Source Data Year	Exchange Rate to USD
AFN	Afghanistan Afghani	2022	0.0111372210
ALL	Albania Lek	2022	0.0088607588
DZD	Algeria Dinar	2022	0.0070399854
AOA	Angola Kwanza	2022	0.0021911422
ARS	Argentina Peso	2022	0.0078565468
AMD	Armenia Dram	2022	0.0023206272
AWG	Aruba Guilder	2022	0.5555014937
AUD	Australia Dollar	2022	0.6950836164
AZN	Azerbaijan Manat	2022	0.5882352900
BSD	Bahamas Dollar	2022	1.0000720370
BHD	Bahrain Dinar	2022	2.6527783123
BDT	Bangladesh Taka	2022	0.0107681235
BBD	Barbados Dollar	2022	0.4956037614
BYN	Belarus Ruble	2022	0.3607450942
BZD	Belize Dollar	2022	0.4964449737
BMD	Bermuda Dollar	2022	1.0000000000
BTN	Bhutan Ngultrum	2022	0.0127435550
BOB	Bolivia Bolívar	2022	0.1452046904
BAM	Bosnia and Herzegovina Convertible Marka	2022	0.5388958455
BWP	Botswana Pula	2022	0.0810673477

BRL	Brazil Real	2022	0.1940402786
BND	Brunei Darussalam Dollar	2022	0.7259266918
BGN	Bulgaria Lev	2022	0.5387669411
BIF	Burundi Franc	2022	0.0004881362
KHR	Cambodia Riel	2022	0.0002447850
CAD	Canada Dollar	2022	0.7687734918
CVE	Cape Verde Escudo	2022	0.0095584359
KYD	Cayman Islands Dollar	2022	1.2006662466
CLP	Chile Peso	2022	0.0011494521
CLF	Chile Unidad de Fomento	2022	37.9010915880
CNY	China Yuan Renminbi	2022	0.1488857378
COP	Colombia Peso	2022	0.0002367983
XOF	Communauté Financière Africaine (BCEAO) Franc	2022	0.0016067553
XAF	Communauté Financière Africaine (BEAC) CFA Franc BEAC	2022	0.0016067511
KMF	Comorian Franc	2022	0.0021468189
XPF	Comptoirs Français du Pacifique (CFP) Franc	2022	0.0090631865

CDF	Congo/Kinshasa Franc	2022	0.0004952415
CRC	Costa Rica Colon	2022	0.0015536227
HRK	Croatia Kuna	2022	0.1488437133
CUC	Cuba Convertible Peso	2022	NULL
CUP	Cuba Peso	2022	0.0416680629
CZK	Czech Republic Koruna	2022	0.0429016955
DKK	Denmark Krone	2022	0.1416297619
DJF	Djibouti Franc	2022	0.0056205623
DOP	Dominican Republic Peso	2022	0.0182145933
XCD	East Caribbean Dollar	2022	0.3700209000
EGP	Egypt Pound	2022	0.0530625612
SVC	El Salvador Colon	2022	0.1143682504
ERN	Eritrea Nakfa	2022	NULL
ETB	Ethiopia Birr	2022	0.0192116761
EUR	Euro Member Countries	2022	1.0537715479
FKP	Falkland Islands (Malvinas) Pound	2022	NULL
FJD	Fiji Dollar	2022	0.4570197236
GMD	Gambia Dalasi	2022	0.0180507928
GEL	Georgia Lari	2022	0.3482557879
GHS	Ghana Cedi	2022	0.1180784216
GIP	Gibraltar Pound	2022	NULL

GTQ	Guatemala Quetzal	2022	0.1291246329
GGP	Guernsey Pound	2022	NULL
GNF	Guinea Franc	2022	0.0001139184
GYD	Guyana Dollar	2022	0.0047897047
HTG	Haiti Gourde	2022	0.0086031877
HNL	Honduras Lempira	2022	0.0406574414
HKD	Hong Kong Dollar	2022	0.1277047877
HUF	Hungary Forint	2022	0.0027071890
ISK	Iceland Krona	2022	0.0074138389
INR	India Rupee	2022	0.0127374486
IDR	Indonesia Rupiah	2022	0.0000673660
XDR	International Monetary Fund (IMF) Special Drawing Rights	2022	NULL
IRR	Iran Rial	2022	0.0000236644
IQD	Iraq Dinar	2022	0.0006854457
IMP	Isle of Man Pound	2022	NULL
ILS	Israel Shekel	2022	0.2982642773
JMD	Jamaica Dollar	2022	0.0065200113
JPY	Japan Yen	2022	0.0076574492
JEP	Jersey Pound	2022	NULL
JOD	Jordan Dinar	2022	1.4103269726
KZT	Kazakhstan Tenge	2022	0.0021709182
KES	Kenya Shilling	2022	0.0084870643
KPW	Korea (North) Won	2022	NULL
KRW	Korea (South) Won	2022	0.0007766128

KWD	Kuwait Dinar	2022	3.2648263123
KGS	Kyrgyzstan Som	2022	0.0119337944
LAK	Laos Kip	2022	0.0000717719
LBP	Lebanon Pound	2022	0.0006599038
LSL	Lesotho Loti	2022	0.0613760499
LRD	Liberia Dollar	2022	0.0065425952
LYD	Libya Dinar	2022	0.2082818959
MOP	Macau Pataca	2022	0.1240623282
MKD	Macedonia Denar	2022	0.0171076644
MGA	Madagascar Ariary	2022	0.0002416745
MWK	Malawi Kwacha	2022	0.0010794030
MYR	Malaysia Ringgit	2022	0.2275767198
MVR	Maldives (Maldiv Islands) Rufiyaa	2022	0.0648574007
MRU	Mauritania Ouguiya	2022	0.0270055904
MUR	Mauritius Rupee	2022	0.0226380428
MXN	Mexico Peso	2022	0.0497540972
MDL	Moldova Leu	2022	0.0530573630
MNT	Mongolia Tughrik	2022	NULL
MAD	Morocco Dirham	2022	0.0987972457
MZN	Mozambique Metical	2022	0.0156589552
MMK	Myanmar (Burma) Kyat	2022	0.0005206378
NAD	Namibia Dollar	2022	0.0671572200
NPR	Nepal Rupee	2022	0.0079645818

ANG	Netherlands Antilles Guilder	2022	0.5553112384
NZD	New Zealand Dollar	2022	0.6359173973
NIO	Nicaragua Cordoba	2022	0.0278826560
NGN	Nigeria Naira	2022	0.0023595030
NOK	Norway Krone	2022	0.1044395564
OMR	Oman Rial	2022	2.5975561315
PKR	Pakistan Rupee	2022	0.0049447908
PAB	Panama Balboa	2022	1.0006099693
PGK	Papua New Guinea Kina	2022	0.2832674707
PYG	Paraguay Guarani	2022	0.0001433656
PEN	Peru Sol	2022	0.2610416227
PHP	Philippines Peso	2022	0.0183666418
PLN	Poland Zloty	2022	0.2251423356
QAR	Qatar Riyal	2022	0.2746471630
RON	Romania Leu	2022	0.2137232663
RUB	Russia Ruble	2022	0.0148561738
RWF	Rwanda Franc	2022	0.0009622819
SHP	Saint Helena Pound	2022	NULL
WST	Samoa Tala	2022	NULL
SAR	Saudi Arabia Riyal	2022	0.2663581619
RSD	Serbia Dinar	2022	0.0089726111
SCR	Seychelles Rupee	2022	0.0737900357
SLL	Sierra Leone Leone	2022	0.0000733554
SGD	Singapore Dollar	2022	0.7255907422

SBD	Solomon Islands Dollar	2022	0.1228752055
SOS	Somalia Shilling	2022	0.0017500540
ZAR	South Africa Rand	2022	0.0613560238
SSP	South Sudan Pound	2022	NULL
LKR	Sri Lanka Rupee	2022	0.0032455962
SDG	Sudan Pound	2022	0.0020126542
SRD	Suriname Dollar	2022	0.0422723291
SZL	Swaziland Lilangeni	2022	0.0613744144
SEK	Sweden Krona	2022	0.0991947210
CHF	Switzerland Franc	2022	1.0482406474
SYP	Syria Pound	2022	NULL
STD	SÃ£o TomÃ© and PrÃ-ncipe Dobra	2022	NULL
STN	SÃ£o TomÃ© and PrÃ-ncipe Dobra	2022	NULL
TWD	Taiwan New Dollar	2022	0.0336487447
TJS	Tajikistan Somoni	2022	0.0919885858
TZS	Tanzania Shilling	2022	0.0004301234
THB	Thailand Baht	2022	0.0286004110
TOP	Tonga Pa'anga	2022	0.4294887671
TTD	Trinidad and Tobago Dollar	2022	0.1473844518
TND	Tunisia Dinar	2022	0.3252459868
TRY	Turkey Lira	2022	0.0612019272
TMT	Turkmenistan Manat	2022	0.2858242581

TVD	Tuvalu Dollar	2022		NULL	
UGX	Uganda Shilling	2022		0.0002713592	
UAH	Ukraine Hryvnia	2022		0.0310690254	
AED	United Arab Emirates Dirham	2022		0.2722528474	
GBP	United Kingdom Pound	2022		1.2368985753	
USD	United States Dollar	2022		1.0000000000	
UYU	Uruguay Peso	2022		0.0243295425	
UZS	Uzbekistan Som	2022		0.0000905535	
VUV	Vanuatu Vatu	2022		NULL	
VEF	Venezuela Bolívar	2022		NULL	
VND	Viet Nam Dong	2022		0.0000427554	
YER	Yemen Rial	2022		0.0039958439	
ZMW			Zambia Kwacha	2022	0.0590617224
ZWD			Zimbabwe Dollar	2022	NULL
ZWL			Zimbabwe Dollar	2022	NULL