

Guidance for companies reporting on forest risk commodities

Forests Information Request 2013

Version (0.2): February 2013

Version Control

Version Nr.	Revision Date	Released	Revision Summary
0.1	13 December 2012	December 2012	This advance version of the guidance has been prepared to allow companies to see the full format and requirements of the questionnaire in advance of the disclosure period in February 2013. However, some features of the Online Response System are still under development and therefore are subject to change. Where this is the case, it has been indicated in this document.
0.2	25 February 2013	February 2013	Updated following completion of the Online Response System.

Contents

Introduction to the Guidance	5
<i>Introduction to this document</i>	<i>5</i>
<i>What has changed for 2013?</i>	<i>5</i>
<i>What is the deadline for responses?</i>	<i>5</i>
<i>Response changes</i>	<i>6</i>
<i>Assistance in responding</i>	<i>6</i>
<i>Providing feedback.....</i>	<i>6</i>
Introduction Module	7
<i>General Guidance.....</i>	<i>8</i>
<i>Specific Question Guidance.....</i>	<i>8</i>
Commodities Module	10
<i>General Guidance.....</i>	<i>10</i>
<i>Specific Question Guidance.....</i>	<i>10</i>
Evaluation Module	12
<i>General Guidance.....</i>	<i>12</i>
<i>Specific Question Guidance.....</i>	<i>12</i>
Traceability Module	15
<i>General Guidance.....</i>	<i>15</i>
<i>Specific Question Guidance.....</i>	<i>15</i>
Commitments Module.....	18
<i>General Guidance.....</i>	<i>18</i>
<i>Specific Question Guidance.....</i>	<i>18</i>
Standards Module.....	21
<i>General Guidance.....</i>	<i>21</i>
<i>Specific Question Guidance.....</i>	<i>21</i>
Targets Module.....	23
<i>General Guidance.....</i>	<i>23</i>

<i>Specific Question Guidance</i>	23
Support Module	26
<i>General Guidance</i>	26
<i>Specific Question Guidance</i>	26
Coverage Module	29
<i>General Guidance</i>	29
<i>Specific Question Guidance</i>	29
Reporting Module	31
<i>General Guidance</i>	31
<i>Specific Question Guidance</i>	31
Governance Module	33
<i>General Guidance</i>	33
<i>Specific Question Guidance</i>	33
Risk & Opps Module	35
<i>General Guidance</i>	35
<i>Specific Question Guidance</i>	35
Challenges Module	38
<i>General Guidance</i>	38
<i>Specific Question Guidance</i>	38

Introduction to the Guidance

Introduction to this document

This document should be read by anyone responding to the request for information on forest risk commodities in 2013, regardless of whether you have responded to CDP or Forest Footprint Disclosure (FFD) previously. It contains important links and information about this year's disclosure process plus key sources of information to assist in the preparation of the response in 2013.

It is intended to provide a full practitioners guide to completing the questionnaire. Other documents that may also be useful to you include the following, which can be accessed from CDP's guidance pages (<https://www.cdproject.net/en-US/Pages/guidance-forests.aspx>):

- Guidance for first time responders – information on what happens to the response, what it means to respond publicly and privately and how and why companies respond
- Guide to the Online Response System (ORS) – a detailed guide to using the ORS to activate the questionnaire and input responses. If you have not responded through CDP before it is advised that you read this document.
- Scoring methodology – full details of how companies will be scored
- Changes and rationale document – full details on how the questions have changed from 2012 the reasons for the change
- Future strategy – exploring how the questionnaires will be developing in the future

This document has been prepared for companies responding to the request for information on forest risk commodities on behalf of investors. Separate guidance has also been prepared to assist companies that are responding to requests for information on climate change and water.

What has changed for 2013?

Although the questionnaire will appear slightly different as it is presented in CDP's ORS instead of Excel format, there have been very few question changes from the Forest Footprint Disclosure Project questionnaire in 2012. The changes that have been made are summarized below:

- Question 0.4: You are asked to select which of the following commodities you are disclosing on and only your selected commodities will feature throughout the rest of the Information Request. If you wish to add a commodity at a later stage you will need to return to this question and add it here. Please also note that if you select a commodity at this question and then deselect at a later date, any information completed for that commodity will be lost.
- If you disclosed to Forest Footprint Disclosure Project in 2012 and would like to have your questionnaire pre-populated with your response from last year, please contact us on forests@cdproject.net

What is the deadline for responses?

Companies will receive a request to participate and activation link in the first week of February 2013. This will allow them to access the questionnaire and begin inputting their response. The deadline for response submissions is 27th June 2013.

Response changes

Amendments to responses submitted prior to the deadline

Responses submitted prior to the disclosure deadline of June 27 may be amended by the company and resubmitted by this date. If you need to make amendments to your submitted response prior to the above deadlines, please email respond@cdproject.net

Amendments to responses after the response deadline

Amendments to responses after the above deadlines can be made only by CDP staff and may incur an administration fee. CDP will not accept amendments to all questions. Therefore, if you discover an error in your response after the above deadlines, please contact CDP (email respond@cdproject.net) to investigate whether it is possible to amend the error. Please note that these changes may not be reflected in the relevant annual reports and that CDP reserves the right to use the information already submitted.

Assistance in responding

Additional to the guidance listed at the beginning of this document, there are a number of other sources of assistance for companies when preparing their response. Full details are available at <https://www.cdproject.net/guidance>; some of the main resources are briefly described below.

Workshops and webinars

Workshops and webinars are held at various stages in the reporting cycle. Recordings are available on the website to assist companies with their response.

Problem solving web resource

The reporting system is generally easy to use; however, you can find some common troubleshooting tips on our website. This web page will be constantly updated during the disclosure cycle.

Contact us

If you are not able to resolve your query using any of the resources listed above, please contact us at respond@cdproject.net.

Providing feedback

An opportunity will be given to provide feedback on the Forests program questionnaire through a short online survey. A link to this survey will be sent to you by e-mail after you have submitted your response. Any feedback given will not be associated with your response and will not be shared publicly.






Introduction Module

Commodities which may be sourced, directly or indirectly, from recently deforested land represents the deforestation risk for a business.

Global demand for agricultural commodities is the primary driver of deforestation, as timber is extracted and land is cleared to produce beef, soy, palm oil and biofuels. These 'Forest Risk Commodities' are the building blocks of millions of products traded globally and feature in the supply chains of countless companies. International pressure is mounting to stop deforestation, which causes significant greenhouse gas emissions. Loss of 'ecosystem services' provided by forests is estimated to be costing the global economy \$2-\$4.5 trillion annually (UNEP 2010).

The commodities covered by this Information Request are Timber, Palm Oil, Cattle Products, Soy and Biofuels. Please note, companies are asked to complete each section of the information request in relation only to the commodities material to their business.

The Forest Risk Commodities (FRCs)

Forest Risk Commodity	Explanation
	Timber: this includes all solid timber as well as products made from processed wood fibre such as paper, cardboard and specialty fibres such as viscose.
	Palm Oil: this includes crude palm oil, and all chemical derivatives derived from this. It also includes Palm Kernel Oil and its derivatives. Please note that palm oil used for biofuel production is to be reported as 'Biofuels'.
	Cattle products: this includes all food products containing beef, plus all clothing, furniture and accessories that are made of leather, and those that use tallow and all other products derived from cattle such as soap.
	Soy: this includes all meal or oil containing soy and any derivatives that are obtained from soy. Soy features heavily in animal feed.
	Biofuels: this includes all biofuels that are produced from crops (such as corn, wheat, sugarcane and sugar beet) and biodiesel made from oils such as palm and soy. Please note that algae produced biofuels are not relevant to this project.

General Guidance

The introduction page must be filled out and saved before the questionnaire modules will appear. Once the introduction page is saved you will be able to navigate between pages of the Information Request using the navigation bar. You may also return to the introduction page at any time to update information.

Please note that any examples provided in this document are for guidance purposes and are illustrative only.

Specific Question Guidance

Q0.1 Please identify which of the following areas of your operation you will report on:

Please respond to this question in the table provided in the ORS and reproduced below.

Area of operation	Included in disclosure?
Physical Operations	Please select Yes or No
Supply Chain Management	Please select Yes or No
Impact of Customer Activities	Please select Yes or No

This question aims to identify the business activities that are included as part of your disclosure. Please select “Yes” or “No” from the drop down menu provided in the ORS against each of the 'Areas of Operation' to confirm whether you will be including them in your disclosure. Further clarification on the areas of operation are provided below.

1: Physical Operations (parallel to Scope 1 GHG emissions reporting). These are activities which may directly affect forests, such as the clearance of land for agriculture or timber harvesting.

2: Supply Chain Management (goods purchased and upstream impacts of goods purchased). These are the indirect activities that a company may cause through its purchase of the forest risk commodities identified in this project from both first tier and indirect suppliers.

3: Impact of Customer Activities (related services or lending advice). For example, the footprint of parties involved in forest clearing activities that receive financial or material support from the company.

Q0.2 Please Identify the areas of your company for which you will report

This question refers to the proportion of your company that is included in the disclosure. Please select from the options 'Whole Company' or 'Partial'. 'Partial' could refer to the fact that you are only reporting on a limited number of divisions of your company or a particular geographical area. If 'Partial' is selected, you can clarify the area of your company you are reporting on in response to question 0.2a. Please be aware that if 'Partial' is selected this impacts on your score compared to a company that is disclosing on the whole company's operations. This ensures that those companies reporting on their global operations rather than specific sectors are not penalised.

Q0.2a Please provide further information

This question only appears if you select 'Partial' in response to question 0.2

Please specify what you mean by 'Partial' disclosure. This may refer to a relevant division of your company or a physical area e.g. 'Latin America only'. Please give a text answer using no more than 5,000 characters. Rich text formatting is available if required.

Q0.3 Do you use materials or bought in goods that contain any of the forest risk commodities?

Please use the table in the ORS and reproduced below to identify whether you use materials or bought in goods that contain any of the forest risk commodities. For more details on the forest risk commodities see the general guidance section at the beginning of this chapter. If you know that you use a commodity but are not going to be disclosing further on it as part of this information request please select 'Yes' for that commodity in response to this question – you will be given an opportunity to clarify which commodities you wish to report on in response to question 0.4. If you do not know whether your company uses materials or bought in goods that contain a particular commodity please select 'Don't Know'.

Forest Risk Commodity	Materials or bought in goods contain any of the forest risk commodities?
Timber	Please select 'Yes', 'No' or 'Don't Know'
Palm oil	Please select 'Yes', 'No' or 'Don't Know'
Cattle Products	Please select 'Yes', 'No' or 'Don't Know'
Soy	Please select 'Yes', 'No' or 'Don't Know'
Biofuels	Please select 'Yes', 'No' or 'Don't Know'

Q0.4 Which commodities will you be disclosing on?

Please select which of the following commodities you are disclosing on. Tick all that apply. Only your selected commodities will feature throughout the rest of the Information Request. If you wish to add a commodity you will need to return to this question and add it here. Please also note that if you select a commodity at this question and then deselect at a later date, any information completed for that commodity will be lost.

- Timber
- Palm Oil
- Cattle Products
- Soy
- Biofuels

Please note that it is not possible to save the introduction page and therefore progress to the remainder of the questionnaire without completing this question.

Q0.5 Please select the period for which you are reporting. The reporting period for this project is the most recent financial year, or the nearest reporting period to this for your company.

Please note that year on year the dates selected must be one year apart. Please state the start and end date of the year for which you are reporting data, using the following format: day (DD)/month(MM)/year(YYYY) in full, i.e. 31/01/2001.

Please note that it is not possible to save the introduction page and therefore progress to the remainder of the questionnaire without completing this question. Also note that if you change the reporting period after completing data in other parts of the questionnaire the data you have entered will be lost.

Commodities Module

General Guidance

To assess exposure to deforestation risk, a company needs to understand its dependency on the key commodities that are driving deforestation: beef, soy, palm oil, timber/wood fibre and biofuels. This involves mapping both operations and supply chains to uncover where and how these commodities are generated and used, whether directly or indirectly.

Your use of these commodities may not be immediately apparent, particularly for palm and soy. Palm oil is present in a large proportion of consumer products mainly in processed foods, and its derivatives are used in soaps, shampoos and detergents, as well as in the metal and leather industries. Both palm kernel meal and soy produced in developing countries are extensively used as feed for livestock.

Your company will probably need to work closely with your suppliers to get a clear picture of your organization's use of these commodities. Take as wide a scope as possible to get a real understanding of the scale of your use and to highlight potential areas of risk (e.g. catering).

Tables in this section include the commodities that you have selected to report on in question 0.4 on the Introduction page. If you wish to add a commodity please go back to the Introduction page, tick the commodity you wish to add and click save – this will update all remaining pages in the ORS. Please note, however, that if you untick one of the commodities at question 0.4 for which you have already added data in other parts of the questionnaire, this data will be lost.

Specific Question Guidance

1. Profile of Materials Bought In (By Commodity)

Q1.1 Have you scoped the full range of products or services that use your selected commodities? (Please include direct and indirect impacts, such as catering for your staff)

Please respond to this question in the table in the ORS and reproduced below.

The question refers to raw material inputs to your own operations and to goods that are bought in for use within the business or for onward sale to customers.

For each of your selected commodities, please indicate whether you have scoped the full range of products or services that use them and, if partially scoped, please select the percentage of spend scoped in column 3. In column 4, please provide a brief outline of the products and services that are covered.

Forest Risk Commodity	Scoped full range of products or services that use your selected commodities?	If partial, please select percentage of spending scoped	Please provide details of products and services covered
Please note that only the commodities you have selected in response to question 0.4 will appear in this column	Select from: Yes No Partial	Select from <10% 10-20% 21-30% 31-40% 41-50% 51-60% 61-70% 71-80% >80%	Enter text no more than 2,400 characters. Please refer to the table below for a sample response.

Sample Response – for guidance only

<i>Forest Risk Commodity</i>	<i>Scoped full range of products or services that use your selected commodities?</i>	<i>If partial, please select percentage of spending scoped</i>	<i>Please provide details of products and services covered</i>
<i>Timber</i>	<i>Partial</i>	<i>51-60%</i>	<i>Spending scoped for paper used as greeting cards and packaging but not for furniture sold.</i>
<i>Palm</i>	<i>Partial</i>	<i>>80%</i>	<i>Yes for food products we sell but not for staff catering.</i>
<i>Soy</i>	<i>Partial</i>	<i>21-30%</i>	<i>Spending scoped for soy beans and oil used (cooking oil) but not for soy that may be fed to livestock that we buy as meat.</i>

Evaluation Module

General Guidance

To assess the level of risk associated with your use of key commodities, you need to identify a set of relevant risk factors against which to assess each commodity. The risk factors should cover at least the following 3 types of risk:

- **Physical or Operational risk:** is there a high risk of deforestation associated with your current operations or sourcing patterns? Where the country of origin of goods bought in is unknown, the assumption for the key commodities should be 'yes'.
- **Regulatory risk:** is there current legislation (or a risk of regulation being introduced) in response to deforestation which may increase costs, affect supply or place conditions upon the import of the commodity?
- **Reputational risk:** is there a potential risk to your corporate reputation or brand profile based on continued use of this commodity? Specific risk factors might include: NGO campaigns and corporate exposés; high levels of media coverage around the issue; government concern in your consumer market, or the country of origin; and public boycotts of products. These risk factors will be magnified if your company has a high public profile around CSR.

Tables in this section include the commodities that you have selected to report on in question 0.4 on the Introduction page. If you wish to add a commodity please go back to the Introduction page, tick the commodity you wish to add and click save – this will update all remaining pages in the ORS. Please note however that if you untick one of the commodities at question 0.4 for which you have already added data in other parts of the questionnaire, this data will be lost.

Specific Question Guidance

2. Risk Assessment

Q2.1a Have you undertaken a risk assessment of these commodities covering financial, reputational and operational deforestation risk?

Complete the row for each of your commodities in the table provided in the ORS and reproduced below. You will be given an opportunity to provide more detail on the risk assessment process in the subsequent question.

Forest Risk Commodity	Risk assessment completed?
Please note that only the commodities you have selected in response to question 0.4 disclose on will appear in this column	Select from: Yes or 100% Third Party Certified Raw Materials Already Achieved No Partial

Q2.1b Please explain the risk assessment process taken for each relevant commodity

Complete the row for each of your commodities in the table provided in the ORS and reproduced below. You will be given an opportunity to provide more detail on the risk assessment process in the subsequent question.

Forest Risk Commodity	Risk assessment process
Please note that only the commodities you have selected in response to question 0.4 will appear in this column	Indicate the relevant risk factors taken into account for each commodity including: <ul style="list-style-type: none"> • Physical Operational, • Regulatory and • Reputational risks. Enter text no more than 2,400 characters

Q2.2 For each of your selected commodities, please give each one a risk rating, where 1 is the Highest Risk and 5 is the Lowest Risk

As a result of the risk assessment undertaken for your selected commodities, please select a risk rating for each one based on the results of your risk assessment process. Assess your use of each key commodity against your chosen risk factors. The level of risk increases in line with your dependency on the commodity so will be highest where you are a significant user of a commodity and where there is little scope for substitution.

Forest Risk Commodity	Risk rating
Please note that only the commodities you have selected in response to question 0.4 will appear in this column	Select from: 1 2 3 4 5 Risk Assessment Not Completed Where 1=Highest Risk and 5=Lowest Risk

Q2.3 What criteria did you use to assign the risk ratings in 2.2? Please select all that are applicable

This question identifies how you have determined the risk rating for each commodity in question 2.2. Please select all criteria that are applicable. If you select 'Other' you will be presented with question 2.4 where you will have the opportunity to list them.

- High Profile
- Media Coverage
- Potential impact on brand reputation

- Scale of our buying power
- Future sourcing risk/cost or availability
- NGO/Government Concerns
- High level of consumption
- Reputation of supplier partner
- Scale of Environmental Impact
- Other

Q2.4 If you have defined risk on the basis of other factors, please outline them here

This question only appears if you have ticked "Other" in response to question 2.3.

Please outline the other criteria used such as 'Buyer Request' using no more than 5,000 characters. Rich text is available to format your response if you wish.

Q2.5 Do you have a list of products and/or suppliers for each of the relevant commodities?

Select 'Yes' from the drop down list for each of your selected commodities where you have a list of products that contain these commodities and/or a list of suppliers that you purchase these commodities from.

Forest Risk Commodity	Products	Suppliers
Please note that only the commodities you have selected in response to question 0.4 will appear in this column	Select from: Yes No	Select from: Yes No

Traceability Module

Traceability and Supplier Engagement

General Guidance

Consider each of the more generic materials including their constituent parts – palm and soy oils, for instance, are often described on labelling as ‘vegetable oil’ or as derivatives or fractions. Palm and soy derivatives are found in a wide range of food and cosmetic ingredients. Paper and wood can be overlooked as linings, component parts in gifts and promotional items, and in advertising and marketing materials.

Start with reviewing what you know of the provenance of the commodities you use - are you able to identify the point of origin to a named supplier or to farm/forest/plantation level? If you are unable to identify point of origin are you now considering working with your suppliers to improve traceability? E.g. by introducing systems to collect data on raw material sources and to establish a chain of custody linking each level in the supply chain.

Without traceability to point of origin, it will be impossible to demonstrate acceptable practice in your supply chain or to develop a strategy for improving practices. However, other strategies – such as switching sources or substituting with alternative materials – may still be open to you so make sure this is part of your strategic review process.

Tables in this section include the commodities that you have selected to report on in question 0.4 on the Introduction page. If you wish to add a commodity please go back to the Introduction page, tick the commodity you wish to add and click save – this will update all remaining pages in the ORS. Please note, however, that if you untick one of the commodities at question 0.4 for which you have already added data in other parts of the questionnaire, this data will be lost.

Specific Question Guidance

3. Review of Your Supply Chain

Q3.1 Is there a formal system to identify the point of origin of the relevant commodities in your products or services?

The ‘point of origin’ is defined as a specific named farm, paper mill, plantation or forest that is identified as the original source of a product and its natural components. Note this is different to point of manufacture. For paper or paper packaging, a named paper or pulp mill is an acceptable point of origin.

In cases where the specific farm or point of origin cannot be identified but you are purchasing from an entity that has a robust system in place to ensure that none of their suppliers are contributing to deforestation, please select ‘Our suppliers have one’.

For each of the commodities you selected in response to question 0.4, please identify whether you have a system in place for identifying point of origin using the drop down menus contained within the table in the ORS and reproduced below.

Forest Risk Commodity	System to identify point of origin?
Please note that only the commodities you have selected in response to question 0.4 will appear in this column	Select from: Yes Our suppliers have one No Don't know

Q3.2 If you answered 'No' or 'Don't Know' to Q3.1, are you working with your direct suppliers to improve traceability to point of origin (e.g. grower or rancher)?

This question aims to establish whether you are working with your direct suppliers in order to improve the situation if traceability is unclear for any of your selected commodities. If you selected "Yes" for all commodities in response to question 3.1, leave this question blank and move on to question 3.3.

Forest Risk Commodity	Working with your suppliers?	Additional details
Please note that only the commodities you have selected in response to question 0.4 will appear in this column	Select from: Yes No	Please use this column to describe how you are working with your suppliers. For example, are you part of an international initiative. Enter text no more than 2,400 characters

Q3.3 Do you work beyond the first tier of your supply chain to manage and mitigate risk?

If you are engaging your supply chain beyond your direct or Tier 1 suppliers on any of the commodities on which you are reporting in order to manage and mitigate risk please select 'Yes'.

If not, please select 'No'.

Further clarification and detail can be provided in 3.3a.

Q3.3a Please provide supporting information.

Provide a brief statement, which outlines what you are doing to engage suppliers and reduce risk through improving their performance, including suppliers beyond the first tier. Examples of work undertaken might include supplier conferences, undertaking factory or farm audits and demonstrating that sourcing agreements or supplier improvement plans are in place.

Please enter text using no more than 5000 characters. Rich text is available to format your response if you wish.

Q3.4 Can you map your supply chains geographically by region or country of origin?

Some organizations already have detailed supply chain information on all or aspects of their raw materials. This question allows an understanding of exactly what stage of development your process has reached for each relevant commodity. Please provide your response in the table presented in the ORS and reproduced below.

Forest Risk Commodity	Can you map your supply chains?	If partial, please provide details of supply chains mapped
Please note that only the commodities you have selected in response to question 0.4 will appear in this column	Select from: Yes No Partial	Enter text no more than 2,400 characters. See table below for an example.

Sample Response – for guidance only

<i>Forest Risk Commodity</i>	<i>Can you map your supply chains?</i>	<i>If partial, please provide details of supply chains mapped</i>
<i>Soy</i>	<i>Partial</i>	<i>All soy oil from Brazil has been mapped; we only buy from suppliers that have agreed to the soy moratorium. We have not mapped the soy fed to the chicken products we sell.</i>

Q3.5 Can you identify the actual location of production?

Please respond to this question for each relevant commodity using the table presented in the ORS and reproduced below.

Forest Risk Commodity	Can you identify the actual location of production?	Additional details
Please note that only the commodities you have selected in response to question 0.4 will appear in this column	Select from: Yes Our suppliers can No Partial	Enter text no more than 2,400 characters

Commitments Module

Public Commitments on Forests and Climate Change

General Guidance

When forests are burned down or decay due to land clearance, are degraded by logging and when peatlands are cleared, significant GHG emissions are released, making deforestation a major contributor to climate change. Newly cleared land to grow food, especially forest risk commodities, is the leading driver of deforestation globally.

These questions allow you to outline your corporate position and policy on the use of forest risk commodities. Ideally, this would be part of an over-arching policy on climate change and mitigation measures including a detailed policy or position statement on forest risk commodities.

Ideally, your policy should have come out of a formal review of available strategic options and wide consultation with your suppliers and expert stakeholders, to determine the most appropriate way to articulate and achieve your objectives.

Your strategy may include supporting participation in a credible third party multi-stakeholder process such as a Roundtable and its certification scheme, where these exist.

Tables in this section include the commodities that you have selected to report on in question 0.4 on the Introduction page. If you wish to add a commodity please go back to the Introduction page, tick the commodity you wish to add and click save – this will update all remaining pages in the ORS. Please note however that if you untick one of the commodities at question 0.4 for which you have already added data in other parts of the questionnaire, this data will be lost.

Specific Question Guidance

4. Public Commitments by Forest Risk Commodity

Q4.1 Does your company have a climate change policy?

Please select 'Yes' or 'No' from the drop down menu presented in the ORS. If you select 'Yes' you will be presented with question 4.1a, if you select 'No' you should move on to question 4.2.

Q4.1a Does this policy recognize the role of reducing deforestation in climate change mitigation?

This question only appears if you select "Yes" in response to question 4.1.

Please select 'Yes' or 'No' from the drop down menu presented in the ORS.

Q4.2 Do you have commodity specific sustainability policies or position statements?

Use the table presented in the ORS to identify whether commodity specific sustainability policies or position statements exist for each of the commodities on which you are reporting.

Forest Risk Commodity	Commodity specific sustainability policies/position statements?
Please note that only the commodities you have selected in response to question 0.4 will appear in this column	Select from: Yes or No An example would be your company has a position statement specifically related to paper sourcing

Q4.3 Do you have any public targets related to achieving those commodity policies?

Use the table presented in the ORS to identify whether public targets for achieving commodity policies exist for each of the commodities on which you are reporting. If your targets are not public or if you do not have commodity policies, select 'No' for those commodities.

Forest Risk Commodity	Public targets?
Please note that only the commodities you have selected in response to question 0.4 will appear in this column	Select from: Yes or No An example of a public target might be '100% certified palm oil in all own brand products by 2015'

Q4.4 Does your company have specific environmental or sourcing standards for the procurement of goods and services related to these commodities?

Please complete your response in the table provided in the ORS. Guidance for each of the columns is included in the table below.

Forest Risk Commodity	Specific environmental or sourcing standards for the procurement of goods and services related to these commodities?	Are these standards in the public domain?	Please provide information about where these standards are to be found	Please provide details about these standards
Please note that only the commodities you have selected in response to question 0.4 will appear in this column	Select from: Yes No	Select from: Yes No N/A (if you have selected 'No' in column 2)	Complete this column if you selected "Yes" in column 2. Please outline briefly where these standards can be found. Include hyperlinks where appropriate and if you have these standards in the public domain.	Complete this column if you selected "Yes" in response to column 2, regardless of whether these standards are in the public domain. Enter text no more than 2,400 characters See table below for an example answer

			Enter text no more than 2,400 characters	
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Sample Response – for guidance only

<i>Forest Risk Commodity</i>	<i>Specific environmental or sourcing standards for the procurement of goods and services related to these commodities?</i>	<i>Are these standards in the public domain?</i>	<i>Please provide information about where these standards are to be found</i>	<i>Please provide details about these standards</i>
<i>Cattle Products</i>	<i>Yes</i>	<i>Yes</i>	<i>Sourcing policy on leather posted on company's website at www.examplecompany.com/leatherpolicy</i>	<i>Leather sourcing policy outlines the protocol for procuring leather for our products. It states that all leather sourced from the Brazilian Amazon must come from ranches without any post-2009 deforestation.</i>
<i>Soy</i>	<i>Yes</i>	<i>No</i>	<i>Our soy procurement standards are only on our internal systems at present</i>	<i>The soy procurement standard is meant as a guide to our procurement team when dealing with our suppliers.</i>

Standards Module

Standards Setting Process

General Guidance

The highest marks are awarded to companies with specific purchasing standards for each forest risk commodity that clearly set out what you expect from your suppliers in terms of product specification, traceability and transparency, and commitment to improvement.

If these purchasing standards are in the public domain this adds an additional layer of credibility to your policy statements, allowing external stakeholders to gauge your commitment and to monitor your progress.

It is acknowledged that multi-stakeholder processes are the subject of controversy and that there are compromises involved in setting any global growing standards. However, we believe that credible third party certification processes provide the best method of demonstrating responsible sourcing practices in high risk areas at the present time. The inclusion of climate impact mitigation, carbon sequestration procedures and a deforestation moratorium into existing processes is strongly encouraged.

For some forest risk commodities such as cattle products, these schemes are at a very early stage of development. Alternatively, you may decide that a more tailored approach works better for your supply chain. This might involve avoidance of high risk materials and/ or sources; a shift towards local sourcing; development of bi-lateral trading with trusted suppliers; or new product development to support substitution with other, lower risk formulations.

Tables in this section include the commodities that you have selected to report on in question 0.4 on the Introduction page. If you wish to add a commodity please go back to the Introduction page, tick the commodity you wish to add and click save – this will update all remaining pages in the ORS. Please note however that if you untick one of the commodities at question 0.4 for which you have already added data in other parts of the questionnaire, this data will be lost.

Specific Question Guidance

5. Strategy Development

Q5.1 Do you belong to any multi-partnership or stakeholder initiatives relating to the sustainability of these commodities?

For each of your selected commodities please indicate whether you are involved in any multi-partnership or stakeholder initiatives relating to the sustainability of these commodities. Please list the initiatives per commodity in column 3 and provide any additional information in column 4. Additional information might include information on your role within one of these initiatives. If you are an active member of the initiative, please provide brief details.

Forest Risk Commodity	Involved in initiatives?	Please list initiatives	Other information
Please note that only the commodities you have selected in response to question 0.4 will appear in this column	Select from: Yes or No	Enter text no more than 2400 characters. See table below for an example answer.	Enter text no more than 2400 characters. See table below for an example answer.

Sample Response – for guidance only

<i>Forest Risk Commodity</i>	<i>Involved in initiative?</i>	<i>Please list initiatives</i>	<i>Other information</i>
<i>Palm oil</i>	<i>Yes</i>	<i>RSPO (Roundtable on Sustainable Palm Oil)</i>	<i>We have been actively involved in revising the Principles & Criteria and GHG Protocol.</i>

Q5.2 Do you specify any third party certification schemes for these commodities?

It is acknowledged that multi-stakeholder processes are the subject of controversy and that there are compromises involved in setting any global growing standards. However, we believe that credible third party certification processes provide the best method of demonstrating responsible sourcing practices in high risk areas at the present time. The inclusion of climate impact mitigation, carbon sequestration procedures and a deforestation moratorium into existing processes is strongly encouraged.

Forest Risk Commodity	Involved in initiatives?	Please list initiatives	Other information
Please note that only the commodities you have selected in response to question 0.4 will appear in this column	Select from Yes or No	Enter text no more than 2400 characters	Enter text no more than 2,400 characters

Q5.3 If you do not specify third party certification, what other actions have your company taken to implement sustainability standards within your supply chain?

For some forest risk commodities such as cattle products, these schemes are at a very early stage of development. Alternatively, you may have decided that a more tailored approach works better for your supply chain. This might involve avoidance of high risk materials and/ or sources; a shift towards local sourcing; development of bi-lateral trading with trusted suppliers; or new product development to support substitution with other, lower risk formulations.

You might include detail on:

- How your company works with 1st tier suppliers to ensure expected standards are met.
- How your company is working beyond the 1st tier of the supply chain to the same standards.
- Specific avoidance of identified high risk sources as a policy measure.

In your response, clearly identify the commodities that apply. Enter text to a maximum of 5,000 characters. Rich text formatting is available for your response.

Targets Module

Targeting & Performance Improvement

General Guidance

Once your company has clearly defined standards, the next step should be to gather baseline data to determine what proportion of your current operations or purchasing meets your policy and purchasing standards.

This could be used as an opportunity to engage growers and suppliers around their plans: what steps are they undertaking to move towards meeting your targets? What do they perceive as the barriers? What support do they need?

This information, plus input from NGOs and other stakeholders, can help to inform your target setting.

Define targets for achieving your purchasing standards and ultimately for buying 100% sustainable materials.

Set up systems for ongoing data-gathering so you can track progress within your supply chain or operational systems.

Tables in this section include the commodities that you have selected to report on in question 0.4 on the Introduction page. If you wish to add a commodity please go back to the Introduction page, tick the commodity you wish to add and click save – this will update all remaining pages in the ORS. Please note however that if you untick one of the commodities at question 0.4 for which you have already added data in other parts of the questionnaire, this data will be lost.

Specific Question Guidance

6. Managing for Performance Improvement

Q6.1 Does your company formally measure your consumption of these commodities?

This question is asking if you have a physical measure of your company's consumption of your selected commodities. If you do, please use the 'Details' column to outline how your company measures its consumption.

Forest Risk Commodity	Does your company formally measure consumption?	Details
Please note that only the commodities you have selected in response to question 0.4 will appear in this column	Select from: Yes or No	Enter text no more than 2,400 characters

Q6.2 Do you hold data for the proportion of your procurement that currently meets your defined standards?

If you hold data for the proportion of your procurement that currently meets your company's defined standards, please indicate this in column 2. Please use the 'Details' column to provide details about this data.

Forest Risk Commodity	Data held for the proportion of your procurement that currently meets your defined standards?	Details
Please note that only the commodities you have selected in response to question 0.4 will appear in this column	Select from: Yes or No	The data may be expressed in a variety of ways such as a percentage of your product lines, a percentage of your total procurement spend, a percentage of suppliers that are in compliance of your standards or the percentage of the weight or volume of bought commodities purchased. Enter text no more than 2,400 characters

Q6.3 Do you have quantified procurement targets for meeting your defined standards by commodity?

If you have quantified targets for meeting the standards you have set for each of your selected commodities, select 'Yes' in column 2. In column 3, 'Additional information', please provide details about this target, including specified dates or percentages e.g. 100% certified sustainable material in all product lines by 2017.

Forest Risk Commodity	Quantified procurement targets?	Additional information (including detail on % target)
Please note that only the commodities you have selected in response to question 0.4 will appear in this column	Select from: Yes or No	Enter text no more than 2,400 characters

Q6.4 Do you have internal programs in place to achieve those targets?

This question is establishing how you are working to achieve the targets you have set. This could include interim targets which can be outlined in the 'Details' column.

Forest Risk Commodity	Internal programs to achieve targets?	Details
Please note that only the commodities you have selected in response to question 0.4 will appear in this column	Select from: Yes or No	Enter text no more than 2,400 characters. See table below for an example answer.

Sample Response – for guidance only

<i>Forest Risk Commodity</i>	<i>Internal programs to achieve targets?</i>	<i>Details</i>
<i>Palm oil</i>	<i>Yes</i>	<i>We have a supply chain management system for our suppliers to monitor their progress in using CSPO to enable sufficient supply by 2016.</i>

Q6.5 Have you achieved or are you aiming to achieve 100% third party certified materials in your supply chains, and if so, how many years do you plan for it to take?

‘Sustainable materials’ are defined as materials that are independently certified or otherwise verified as sustainable, such as those that have third party certification from a credible scheme. Other routes to sustainability can be detailed in other places in the Information Request e.g., question 5.3. It is acknowledged that multi-stakeholder processes are the subject of controversy and that there are compromises involved in setting any global growing standards. However, we believe that credible third party certification processes provide the best method of demonstrating responsible sourcing practices in high risk areas at the present time. The inclusion of climate impact mitigation, carbon sequestration procedures and a deforestation moratorium into existing processes is strongly encouraged.

Please select from the drop down boxes in column 2 for each of your selected commodities.

Forest Risk Commodity	Target Year
Please note that only the commodities you have selected in response to question 0.4 will appear in this column	Select from: 100% Achieved 0-2 Years 3-5 Years 6-10 Years 10+ Years No Target

Support Module

Supply Chain Capacity Building and Support

General Guidance

If you have designed capacity building programs to help your growers and indirect suppliers achieve your targets, please use this section to describe them. These may include specific action plans with individual companies; development of tools or educational information for your suppliers to use; and support for industry-wide or multi-stakeholder programs designed to stimulate the supply of sustainable materials.

Capacity building programs are designed to optimize the operations of an organization. They build on organizational learning to enhance the ability of individuals to evaluate future risk and adapt to change, such that the organization can improve its institutional structures and processes and meet its goals in a sustainable way.

Tables in this section include the commodities that you have selected to report on in question 0.4 on the Introduction page. If you wish to add a commodity please go back to the Introduction page, tick the commodity you wish to add and click save – this will update all remaining pages in the ORS. Please note however that if you untick one of the commodities at question 0.4 for which you have already added data in other parts of the questionnaire, this data will be lost.

Specific Question Guidance

7. Sustainable Supply Chain Development and Support

Q7.1a Do you have full traceability in your supply chain for any of the commodities (going back to the originating forest, farm or ranch)? If so, please explain briefly how you have achieved this.

Select from your identified commodities those that you have full traceability for and provide a brief explanation of the systems and process used to achieve this in column 2.

Forest Risk Commodity	Explanation of how full traceability achieved
Select commodity from the drop down list which will be populated with the commodities that you selected in response to question 0.4.	Enter text no more than 2,400 characters

If you wish to add multiple commodities, use the “Add Row” button to the bottom right of the table.

Sample Response – for guidance only

<i>Forest Risk Commodity</i>	<i>Explanation of How Full Traceability Achieved</i>
<i>Palm oil</i>	<i>All of our products are certified by the Sustainable Agriculture Network Standards. This means they are traceable all the way back to the farms from which our palm oil is sourced and there has been no post-2005 deforestation on any of these farms.</i>

Q7.1b If your supply chain does not afford full traceability for any of the commodities, what are you doing to improve the situation?

If there are any of the commodities for which you do not have full traceability, please identify whether you have considered or are currently using, any of the options listed in the table. If you are using ‘other’ methods, please specify what these are in question 7.1c.

Definitions of the methods listed:

- **Substituting materials:** have you or are you considering stopping using a commodity because of deforestation risk and substituting for an alternative with no associated deforestation risk?
- **Bi-lateral sourcing:** Have you or are you considering making an agreement to source only between you and a specific supplier?
- **Local Sourcing:** Do you or are you considering sourcing locally or from a local co-operative?
- **Creating Alternative Sources of Supply:** Have you or are you considering creating alternative sources of supply with no associated deforestation risk?

Method	In action now?	Considered for action?
Substituting Materials	Select ‘Yes’ or ‘No’	Select ‘Yes’ or ‘No’
Bi-lateral Sourcing		
Local Sourcing		
Creating Alternative Sources of Supply		
Other (please specify in Q7.1c)		

Q7.1c Please explain your choices in 7.1b and/or if you have found another strategy option, please provide details.

Please explain your company’s rationale for the strategies identified in 7.1.b. If you have selected ‘Other’ in 7.1b, please outline here what this entails. This question refers to efforts to build the capacity of the market to meet demand for sustainable materials and may include membership of cross industry initiatives or support for independent organizations engaged in capacity building, e.g. The Forest Trust for forestry or the Palm Oil Producer Support Initiative (POPSI) for palm oil. Please give a text answer using no more than 5,000 characters.

Q7.2 Have you identified sufficient sources of sustainable materials by commodity to meet your operational needs?

This question allows you to identify if there are any supply side challenges to moving to more sustainable sources of materials to meet both your current and future demand.

Forest Risk Commodity	Current demand	Future demand
Please note that only the commodities you have selected in response to question 0.4 will appear in this column	Select from: Yes or No	Select from: Yes or No

Q7.3 If your organization has problems with the availability of sustainable materials, what are you doing to increase capacity?

If you have identified challenges with the availability of sustainable materials please describe what your organization is doing to increase its own capacity. You may include details of future plans or strategies that are in place for possible future shortages of these materials.

Please give a text answer using no more than 5,000 characters. Rich text formatting is available if required.

Q7.4 What are you doing to improve the capacity of the other organizations up and down your supply chain to provide or use sustainable materials?

This question refers to efforts to build the capacity of your own suppliers to provide you with sustainable materials/products. This may include: training and awareness raising; development and dissemination of supplier toolkits; extension services to support sustainable production; collaborative projects; and providing capital for investment in more sustainable production techniques etc.

Please give a text answer using no more than 5,000 characters; rich text formatting is available if required.

Q7.5 Do you have Improvement Plans in place for specific suppliers to build capacity to meet your demand?

Forest Risk Commodity	Supplier improvement plans in place?	Details
Please note that only the commodities you have selected in response to question 0.4 will appear in this column	Select from: Yes or No	Describe how you manage your engagement with your suppliers. For example provide detail on the working relationship you have with your suppliers which may include regular meetings, audits, training or regular conferences. You may also employ expert third parties to assist with the development of the supply chain. Enter text no more than 2,400 characters

Coverage Module

General Guidance

Be clear about the scope of your policies, standards and targets. Do they apply wherever this commodity appears in your purchasing, and across all markets? Or are they focused more narrowly e.g. as part of a pilot project, on own-brand products, or only in certain markets?

Tables in this section include the commodities that you have selected to report on in question 0.4 on the Introduction page. If you wish to add a commodity please go back to the Introduction page, tick the commodity you wish to add and click save – this will update all remaining pages in the ORS. Please note however that if you untick one of the commodities at question 0.4 for which you have already added data in other parts of the questionnaire, this data will be lost.

Specific Question Guidance

8. Coverage

Q8.1 What areas of your procurement spending do your commodity specific policies cover?

Describe the share of your procurement spending that is covered by these policies for each of the commodities on which you are reporting.

Forest Risk Commodity	Please explain level of detail and the value or volume of procurement that is covered by your commodity specific policies
Please note that only the commodities you have selected in response to question 0.4 will appear in this column	This may be expressed as a percentage of the total, or in qualitative terms, e.g. 'all own brand / own label products'; 'standard applies to procurement in the EU region but not worldwide'; 'applies to all new suppliers and will be phased in across our existing supply base over the next x years'. Enter text no more than 2,400 characters

Q8.2 Which factors determined this selection?

Please explain why the policies cover the value or volume of procurement that they do (as specified in question 8.1). Please give a text answer using no more than 5,000 characters; rich text formatting is available if required.

Q8.3 Does your organization have consumption data available for these commodities?

This question aims to determine how far your company has gone to quantifying your consumption of your selected commodities and allows you to express the parameters your organization uses to create this data.

In column 3, 'Volume consumed' data can be expressed in a number of ways e.g. '100,000 tonnes', or as an estimate for example 'approximately 565.000m³'.

In column 4 please identify the boundaries used to create this data e.g. 'figure not complete as only covers own label products', 'our annual purchase of wood from 'high risk countries' represents around 60% of our total purchases of wood and timber products'. Please identify your current scope and the metrics used such as RSPO criteria.

Forest Risk Commodity	Consumption data available?	Volume consumed	Please identify the parameters used to create this data
Please note that only the commodities you have selected in response to question 0.4 will appear in this column	Select from: Yes or No	Enter text no more than 2,400 characters	Enter text no more than 2,400 characters

Q8.4 Please provide any additional information that you would like to disclose in this section.

This question is optional, however, if you do wish to provide any additional information that you would like to be taken into consideration when scoring your response please enter it here. Use no more than 5,000 characters; rich text formatting is available if required.

Reporting Module

General Guidance

Transparency around your forest footprint and the efforts you are making to reduce it can add significantly to the credibility of both your brand and your CSR reporting. A high level of transparency reflects a good understanding of climate risk and deforestation issues and demonstrates your openness and genuine commitment, all of which help build trust in your brand.

Reporting should be on a regular basis and ideally should include a discussion of the deforestation risks arising from your dependencies on key commodities, openness around policy, standards and targets, and information on progress (and barriers to progress).

Tables in this section include the commodities that you have selected to report on in question 0.4 on the Introduction page. If you wish to add a commodity please go back to the Introduction page, tick the commodity you wish to add and click save – this will update all remaining pages in the ORS. Please note however that if you untick one of the commodities at question 0.4 for which you have already added data in other parts of the questionnaire, this data will be lost.

Specific Question Guidance

9. Public Reporting

Q9.1 Are you providing information in the public domain regarding the deforestation risks in your supply chain?

Forest Risk Commodity	Information in public domain?	Details
Please note that only the commodities you have selected in response to question 0.4 will appear in this column	Select from: Yes or No	Describe the nature of this information; detail where this information can be found e.g. page reference, web link. Enter text no more than 2,400 characters

Q9.2 Do you report publicly on your progress against your commodity specific commitments?

Forest Risk Commodity	Report publicly on progress?	Details
Please note that only the commodities you have selected in response to question 0.4 will appear in the table	Select from: Yes No Willing to do so	Describe: how you report publicly on your progress, e.g. through our website, through annual reports etc; how regularly you report on progress, e.g.

	Not Applicable	annually, biannually, on an ad hoc basis and; to whom, e.g. general public, shareholders, NGOs etc. Enter text no more than 2,400 characters
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Governance Module

Structure and Governance Process

General Guidance

The questions in this module aim to establish how commodity related risks are governed within your company, to identify who is responsible for these issues at Board level and what, if any; action is taken to evaluate that individual's management of the issues by the Board. If you do not have a Board structure managing commodities, please provide more information in 10.1a.

Specific Question Guidance

10. Governance Process

Q10.1 Are commodity related risks part of the company's Board Level Risk Management process?

Please indicate whether or not commodity related risks are part of your company's Board level risk management process by selecting 'Yes' or 'No'.

Q10.1a Please provide information about the structure and management of your company

Please provide links to any publicly available information and give a text answer using no more than 5,000 characters. Rich text formatting is available if required; please note however that any formatting from an external document will not be retained when copied into the ORS.

Q10.2 Is there a named individual with responsibility at Board Level?

Indicate whether there is a named individual at Board Level in your company that has responsibility for management of commodity related risks by selecting 'Yes' or 'No'. If you select "Yes" you will be presented with questions 10.2a and 10.2b; if you select "No", no further questions will be presented on this page.

Q10.2a Please provide information about this individual's role within your organization

This question only appears if you select "Yes" in response to question 10.2

Please provide further information about the individual and their role including name and position in the company. Please give a text answer using no more than 5,000 characters. Rich text formatting is available.

Q10.2b What is the Board level action taken to evaluate that individual's management of these issues?

This question only appears if you select "Yes" in response to question 10.2.

Please name the individual with responsibility for these issues being assessed by the Board of your company and whether Board level engagement or review takes place and include the frequency and nature of this engagement. Include information regarding whether CSR targets are included in employee performance evaluation and remuneration programs.

For example, are the KPIs of the named individual directly linked to their management of these issues? Does management of commodity related risks feature as an item at Board Level meetings?

Please give a text answer using no more than 5,000 characters, using rich text formatting if required.

Risk & Opps Module

Risks and Opportunities

General Guidance

This module is your opportunity to explain how these issues impact on your company's business strategy and what challenges or chances for advancement this generates. The module aims to see beyond simple policy compliance to understand how your company is using the work it undertakes to support or generate value.

Tables in this section include the commodities that you have selected to report on in question 0.4 on the Introduction page. If you wish to add a commodity please go back to the Introduction page, tick the commodity you wish to add and click save – this will update all remaining pages in the ORS. Please note however that if you untick one of the commodities at question 0.4 for which you have already added data in other parts of the questionnaire, this data will be lost.

Specific Question Guidance

11. Identifying Risks and Opportunities

Q11.1 Is your company exposed to regulatory risk associated with any of these commodities?

Regulatory risk refers to actual or potential regulations introduced to address the problem of deforestation which may affect your ability to continue sourcing the commodity in question. These regulations may be introduced in the country of origin (e.g. limits on production in certain areas) or in the consumer market (e.g. import restrictions). An example of relevant legislation for companies would be the US Lacey Act or the European Union Timber Regulations for companies importing wood based materials or products into their country.

In column 3, 'Further Details' please outline why you have selected the option in column 2.

Forest Risk Commodity	Risk present?	Further details
Please note that only the commodities you have selected in response to question 0.4 will appear in the table	Select from: No risk Material risk Non-material risk	Please reference any relevant legislation that is in place or anticipated. Enter text no more than 2,400 characters.

Q11.2 Are there reputational risks for your company associated with buying these commodities?

Describe any potential risks to your reputation that may arise through the sourcing of high risk commodities. In column 3, 'Further Details' please outline why you have selected the option in column 2.

Forest Risk Commodity	Risk present?	Further details
Please note that only the commodities you have selected in response to question 0.4 will appear in this column	Select from 'No risk', 'Material risk', 'Non-material risk'	Detail any specific risk factors you have identified. These might include: NGO campaigns and corporate exposés; high levels of media coverage around the issue; government concern in your consumer market, or the country of origin; and public boycotts of products. Enter text no more than 2,400 characters.

Q11.3 Are there operational risks for your company associated with buying these commodities?

Is there a high risk of deforestation associated with your current operations or sourcing patterns?

In column 3, 'Further Details' please outline why you have selected the option in column 2.

Forest Risk Commodity	Risk present?	Further details
Please note that only the commodities you have selected in response to question 0.4 will appear in this column	Select from: No risk Material risk Non-material risk	Describe any risks to your operations that may arise such as price instability, security of supply from few potential sources etc. Enter text no more than 2,400 characters

Q11.4 Is your ability to purchase these commodities at risk from the impacts of climate change?

This question is asking you to share any further relevant insights on risks that need to be considered. Are there any actual or potential physical risks to your sourcing arising from climate change? These are most likely to have an impact where production of a commodity is concentrated in a single region and is heavily dependent on certain climactic conditions, for example rainfall or water supply.

In column 3, 'Further Details' please outline why you have selected the option in column 2.

Forest Risk Commodity	Risk present?	Further details
Please note that only the commodities you have selected in response to question 0.4 will appear in this column	Select from: No risk Material risk Non-material risk	Examples might include: rising sea levels in areas of key operation, salination of the soil, changes in weather patterns, changes in water availability, and regulatory responses to climate change. Enter text no more than 2,400 characters

Q11.5 Are there business opportunities within your sector associated with sourcing and marketing sustainably sourced materials?

Describe any opportunities you have identified relating to sourcing and marketing sustainable materials within your industry sector, regardless of whether you have been able to, or are planning to, capitalize on them. You will be given an opportunity to provide details of your own organization's actions in the following question. In column 3, 'Further Details' please outline why you have selected the option in column 2.

Forest Risk Commodity	Opportunity present?	Further details
Please note that only the commodities you have selected in response to question 0.4 will appear in this column	Select from: Yes No	Examples might include: enhanced reputation; new product development; increased market share; brand differentiation; and improved cost structure. Enter text no more than 2,400 characters

Q11.6 Please detail how your company is creating opportunities and adding value through providing solutions to the challenge of supplying these commodities sustainably.

Describe where your company is taking advantage of the opportunities being created by these changes in market behavior.

In contrast to the question above, which is focused on the sector as a whole, this question is asking about actions that your company has taken forward or are considering taking forward with regard to the individual forest risk commodities that have the potential to create advantage for you.

Forest Risk Commodity	Details
Please note that only the commodities you have selected in response to question 0.4 will appear in the table	Please provide details on the opportunity, how it will create business advantage and what action you have taken or plan to take to capitalize on it. See the table below for an example answer. Enter text no more than 2,400 characters.

Sample Response – for guidance only

<i>Forest Risk Commodity</i>	<i>Details</i>
<i>Palm oil</i>	<i>By only using CSPO in our products and using the RSPO trademark our brand is getting greater publicity , which we hope will lead to a wider range of customers</i>

Challenges Module

Moving Forward

General Guidance

Changing the supply chain for commodities you use is not an easy task and this module aims to gain an understanding as to what obstacles or problems you are facing.

Specific Question Guidance

12. Barriers and Support Needs

Q12.1 What does your organization see as the key barriers or challenges to achieving sustainable commodity use?

Please describe what your company thinks are the main barriers or challenges to achieving sustainable commodity use. These barriers may be different for each commodity and may even differ between companies in the same industry sector but examples might be: a lack of regulation, which means there is currently an uneven playing field with some companies benefitting from making no commitments and paying no premiums; or there is a lack of supply of the sustainable commodity needed at the quality and price point required. Please give a text answer using no more than 5,000 characters; rich text formatting is available if required.

Q12.2 What would make the greatest difference to your management of these issues?

Please describe what your company feels would make the greatest difference in managing these issues and overcoming the barriers you have outlined in 12.1.

Examples might include: greater transparency in order to demonstrate best practice; support from your shareholders towards your improved sourcing practices; increased availability and decreased costs of certified goods. Please give a text answer using no more than 5,000 characters; rich text formatting is available in required.