

Cikel Group

Timber and pulp assessment

Total score:

15.6%

Latest update: July 2020

Next scheduled: July 2021

About this company:

Founded in 1977, Cikel Group operates in the forest products supply chain and iron industry, with forestry operations in Brazil. Its forestry arm, Cikel Brasil Verde Madeiras Ltda, produces tropical timber products and by-products and is one of the largest producers of sawnwood in the Brazilian Amazon. Cikel Group is involved in timber production, processing and manufacturing and is also one of the largest producers of wood flooring in Brazil.

Landbank 212,131 hectares

Thomson Reuters ticker: Private company

Bloomberg ticker: Private company

Activities: Timber production; Timber processing and manufacturing; Trading and distribution

Locations: Brazil (Pará, Paraná, Maranhão)

Headquarters: Brazil

Website: [http://www.cikel.com.br/Sustainability-report-\(2010\)](http://www.cikel.com.br/Sustainability-report-(2010))

Total:

25.25 / 162

15.6%



> Sustainability policy and leadership

0.75 / 10 7.5%

1. Sustainable forestry policy or commitment for all its operations?

✘ 0 / 1

2. Sustainable forestry policy or commitment applies to all suppliers?

✘ 0 / 1

3. High-level position of responsibility for sustainability?

✘ 0 / 1

4. One or more members within the board of the company have responsibility for sustainability?

This indicator is disabled as the company is private.

5. Percentage or number of women in senior management team?

The company only reports that 1.05% of management level positions are occupied by women. The data is from 2010.

✘ 0 / 1 [Source](#)

6. Percentage or number of women board members?

This indicator is disabled as the company is private.

	P	0.75 / 1	Source
7. Member of multiple industry schemes or other external initiatives to reduce negative environmental or social outcomes associated with timber and pulp production? [Externally verified] The company is an FSC member.			
8. Collaboration with stakeholders to reduce negative environmental or social outcomes associated with timber and pulp production? The company has a partnership with the Instituto Floresta Tropical (IFT), to disseminate low-impact harvesting practices in forest management and the company also promotes academic and scientific development, through partnerships with Universidade Rural da Amazônia (UFRA), Federal University of Pará (UFPA), Embrapa Amazônia Oriental and others. However, no points could be awarded as the information is undated.	X	0 / 1	Source
9. Sustainability report published within last two years? The company last produced a sustainability report in 2010.	X	0 / 1	
10. Reports through standardised reporting systems?	X	0 / 1	
11. Climate risks assessment available?	X	0 / 1	
12. Natural capital assessment available?	X	0 / 1	



> Landbank, maps and traceability

3.5 / 23 15.2%

13. Lists countries and operations? The company reports that its timber exploration and processing operations are located in Brazil.	✓	1 / 1	Source
14. Lists countries sourcing from?	X	0 / 1	
15. Total area of natural forest designated for wood/wood fibre production (ha)? 209,131 - The company provides a total area of 209,130.54 ha for Rio Capim Complex but it is unclear if this covers entire operations.	P	0.5 / 1	Source
16. Total area of forest plantation (ha)? 3,000 - The company reports that it has an area of 3,000 ha of reforestation of species such as Paricá, Eucalypto and Mogno. The data is as of 2016.	P	0.5 / 1	Source
17. Area of plantation/natural forest within outgrower schemes (ha)?	X	0 / 1	
18. Unplanted (areas designated for future development as plantation forest) (ha)?	X	0 / 1	

<p>19. Conservation set-aside area, including HCV area (ha)? 4,161.51 - The company reports in its public summary of Rio Capim CKBV Florestal Ltda. that it has three HCV areas of 745.15 ha, 1,766.48 ha and 1,649.88 ha but it is unclear if this covers the company's entire scope of operations.</p>	<p>P 0.5 / 1 Source</p>
<p>20. Area of Intact Forest Landscape (ha)?</p>	<p>X 0 / 1</p>
<p>21. Number of Forest Management Units (FMUs)? 6 - The company's Forest Management Plan for its Rio Capim unit states it consists of six management units, however, this does not cover all of the company's operations.</p>	<p>P 0.5 / 1 Source</p>
<p>22. Maps of forest management units (FMUs)?</p>	<p>X 0 / 1</p>
<p>23. Forest management plans available for all FMUs? The company has a public summary of its FMP for its Rio Capim unit, but this does not cover all of the company's operations.</p>	<p>P 0.5 / 1 Source</p>
<p>24. Monitoring of forest management plan implementation available?</p>	<p>X 0 / 1</p>
<p>25. Company has provided valid legal documents to Open Timber Portal on use right (at the time of SPOTT assessments)? This indicator is disabled as the company reports that it doesn't operate in a geography currently covered by Open Timber Portal.</p>	
<p>26. Company has provided valid legal documents to Open Timber Portal on forest management (at the time of SPOTT assessments)? This indicator is disabled as the company reports that it doesn't operate in a geography currently covered by Open Timber Portal.</p>	
<p>27. Company has provided valid legal documents to Open Timber Portal on timber harvesting (at the time of SPOTT assessments)? This indicator is disabled as the company reports that it doesn't operate in a geography currently covered by Open Timber Portal.</p>	
<p>28. Names and locations of all third-party supplying FMUs?</p>	<p>X 0 / 1</p>
<p>29. Number of company owned sawmills?</p>	<p>X 0 / 1</p>
<p>30. Names and locations of company owned sawmills?</p>	<p>X 0 / 1</p>
<p>31. Number of company-owned pulp and paper mills? This indicator is disabled as the company reports that it doesn't own pulp or paper mills.</p>	
<p>32. Names and locations of company-owned pulp and paper mills? This indicator is disabled as the company reports that it doesn't own pulp or paper mills.</p>	

	✘ 0 / 1
<input type="checkbox"/> 33. Reports total volumes (or percentages) sourced by company-owned sawmills that come from company's own operations and/or third-parties?	
<input type="checkbox"/> 34. Reports total volumes (or percentages) sourced by company-owned pulp and paper mills that come from company's own operations and/or third-parties? This indicator is disabled as the company reports that it doesn't own pulp or paper mills.	
<input type="checkbox"/> 35. Number of third party supplying mills?	✘ 0 / 1
<input type="checkbox"/> 36. Names and locations of all third party supplying mills?	✘ 0 / 1
<input type="checkbox"/> 37. Reports total volume (or percentages) sourced from third-party supplying mills that come from the supplying mills' own operations and/or third parties?	✘ 0 / 1
<input type="checkbox"/> 38. Procedures to trace raw materials to country of harvest?	✘ 0 / 1
<input type="checkbox"/> 39. Percentage of supply traceable to country of harvest?	✘ 0 / 1
<input type="checkbox"/> 40. Procedures to trace raw materials to FMU level?	✘ 0 / 1
<input type="checkbox"/> 41. Percentage of supply traceable to FMU level?	✘ 0 / 1



> Certification standards

0 / 9 0%

<input type="checkbox"/> 42. Time-bound plan for achieving 100% third-party legality verification of FMUs or achieved?	✘ 0 / 1
<input type="checkbox"/> 43. Percentage area (ha) verified as being in legal compliance by a third party?	✘ 0 / 1
<input type="checkbox"/> 44. Time-bound plan to source only wood/wood fibre that is in legal compliance verified by a third party?	✘ 0 / 1
<input type="checkbox"/> 45. Percentage of all wood/wood fibre supply traded/processed verified as being in legal compliance by a third party?	✘ 0 / 1
<input type="checkbox"/> 46. Percentage area (ha) FSC FM certified?	✘ 0 / 1

	✘ 0 / 1
■ 47. Time-bound plan for achieving 100% FSC FM certification of FMUs or achieved 100% FSC-certification of FMUs?	
	✘ 0 / 1
■ 48. Percentage of wood/wood fibre supply (tonnes) from all suppliers that comes from FSC FM certified areas?	
	✘ 0 / 1
■ 49. Commitment to source only wood/wood fibre that meets FSC Controlled Wood and/or PEFC Controversial Sources requirements?	
	✘ 0 / 1
■ 50. Percentage area (ha) PEFC certified (excluding FSC certified area)?	



> Deforestation and biodiversity

6.5 / 22 29.6%

	✓ 1 / 1 Source
■ 51. Commitment to zero deforestation or zero conversion of natural ecosystems? The company makes this commitment through the FSC Policy for Association (FSC-POL-01-004). Full points have therefore been awarded on the basis of the company's FSC-certification/FSC membership.	
	✓ 1 / 1 Source
■ 52. Commitment to zero deforestation or zero conversion of natural ecosystems applies to all suppliers? The company makes this commitment through the FSC Policy for Association (FSC-POL-01-004). Full points have therefore been awarded on the basis of the company's FSC-certification/FSC membership.	
	✓ 1 / 1 Source
■ 53. Criteria for defining deforestation? The company makes this commitment through the FSC Policy for Association (FSC-POL-01-004). Full points have therefore been awarded on the basis of the company's FSC-certification/FSC membership.	
	✘ 0 / 1
■ 54. Evidence of monitoring deforestation?	
	✘ 0 / 1
■ 55. Amount of illegal/non-compliant deforestation recorded?	
	✘ 0 / 1
■ 56. Amount of illegal//non-compliant deforestation recorded in supplier operations?	
	✘ 0 / 1
■ 57. Commitment to restoration of non-compliant deforestation/conversion?	
	✘ 0 / 1
■ 58. Commitment to restoration of non-compliant deforestation/conversion applies to all suppliers?	
	✘ 0 / 1
■ 59. Implementing a landscape or jurisdictional level approach?	

<p><input checked="" type="checkbox"/> 60. Commitment to biodiversity conservation?</p>	✓	1 / 1 Source
<p><input checked="" type="checkbox"/> 61. Commitment to biodiversity conservation applies to all suppliers?</p>	✗	0 / 1
<p><input checked="" type="checkbox"/> 62. Identified species of conservation concern, referencing international or national system of species classification? The company has identified endangered species within one of its concessions but they are not classified according to an appropriate system.</p>	P	0.5 / 1 Source
<p><input checked="" type="checkbox"/> 63. Examples of species and/or habitat conservation management?</p>	✗	0 / 2
<p><input checked="" type="checkbox"/> 64. Commitment to no hunting or only sustainable hunting of species?</p>	✗	0 / 1
<p><input checked="" type="checkbox"/> 65. Commitment to no hunting or only sustainable hunting of species applies to all suppliers?</p>	✗	0 / 1
<p><input checked="" type="checkbox"/> 66. Commitment to protect forest areas from illegal activities?</p>	✗	0 / 1
<p><input checked="" type="checkbox"/> 67. Commitment to protect forest areas from illegal activities applies to all suppliers?</p>	✗	0 / 1
<p><input checked="" type="checkbox"/> 68. Evidence of protecting forest areas from illegal activities?</p>	✗	0 / 2
<p><input checked="" type="checkbox"/> 69. Commitment to no use of genetically modified organisms? The company makes this commitment through the FSC Policy for Association (FSC-POL-01-004). Full points have therefore been awarded on the basis of the company's FSC-certification/FSC membership.</p>	✓	1 / 1 Source
<p><input checked="" type="checkbox"/> 70. Commitment to no use of genetically modified organisms applies to all suppliers? The company makes this commitment through the FSC Policy for Association (FSC-POL-01-004). Full points have therefore been awarded on the basis of the company's FSC-certification/FSC membership.</p>	✓	1 / 1 Source



> HCV, HCS and impact assessments

2 / 10 20%



<p><input checked="" type="checkbox"/> 71. Commitment to conduct High Conservation Value (HCV) assessments? The company makes this commitment through the FSC Policy for Association (FSC-POL-01-004). Full points have therefore been awarded on the basis of the company's FSC-certification/FSC membership.</p>	✓	1 / 1 Source
<p><input checked="" type="checkbox"/> 72. Commitment to conduct High Conservation Value (HCV) assessments applies to all suppliers? The company makes this commitment through the FSC Policy for Association (FSC-POL-01-004). Full points have therefore been awarded on the basis of the company's FSC-certification/FSC membership.</p>	✓	1 / 1 Source

<input type="checkbox"/> 73. High Conservation Value (HCV) assessments available?	✘	0 / 1
<input type="checkbox"/> 74. High Conservation Value (HCV) management and monitoring plans available?	✘	0 / 1
<input type="checkbox"/> 75. Commitment to the High Carbon Stock (HCS) Approach?	✘	0 / 1
<input type="checkbox"/> 76. Commitment to the High Carbon Stock (HCS) Approach applies to all suppliers?	✘	0 / 1
<input type="checkbox"/> 77. High Carbon Stock (HCS) assessments available?	✘	0 / 1
<input type="checkbox"/> 78. Commitment to conduct social and environmental impact assessments (SEIAs)?	✘	0 / 1
<input type="checkbox"/> 79. Commitment to conduct social and environmental impact assessments (SEIAs) applies to all suppliers?	✘	0 / 1
<input type="checkbox"/> 80. Social and environmental impact assessments (SEIAs) available, and associated management and monitoring plans?	✘	0 / 1
<input type="checkbox"/> 81. Company has provided valid legal documents to Open Timber Portal on impact assessments (at the time of SPOTT assessments)? This indicator is disabled as the company reports that it doesn't operate in a geography currently covered by Open Timber Portal.		



> Soils, fire and GHGs

1 / 28 4.4%

<input type="checkbox"/> 82. Commitment to no planting on peat of any depth?	✘	0 / 1
<input type="checkbox"/> 83. Commitment to no planting on peat of any depth applies to all suppliers?	✘	0 / 1
<input type="checkbox"/> 84. Landbank or planted area on peat (ha)?	✘	0 / 1
<input type="checkbox"/> 85. Implementation of commitment to no planting on peat of any depth?	✘	0 / 1
<input type="checkbox"/> 86. Commitment to best management practices for soils and peat?	✘	0 / 1
<input type="checkbox"/> 87. Commitment to best management practices for soils and peat applies to all suppliers?	✘	0 / 1

<input checked="" type="checkbox"/> 88. Evidence of best management practices for soils and peat?	✗	0 / 2
<input checked="" type="checkbox"/> 89. Commitment to reduced impact logging?	✓	1 / 1 Source
<input checked="" type="checkbox"/> 90. Commitment to reduced impact logging applies to all suppliers?	✗	0 / 1
<input checked="" type="checkbox"/> 91. Evidence of implementing reduced impact logging practices?	✗	0 / 2
<input checked="" type="checkbox"/> 92. Commitment to zero burning?	✗	0 / 1
<input checked="" type="checkbox"/> 93. Commitment to zero burning applies to all suppliers?	✗	0 / 1
<input checked="" type="checkbox"/> 94. Evidence of fire monitoring and management?	✗	0 / 2
<input type="checkbox"/> 95. Details/number of hotspots/fires in company FMUs?	✗	0 / 1
<input type="checkbox"/> 96. Details/number of hotspots/fires in suppliers operations?	✗	0 / 1
<input checked="" type="checkbox"/> 97. Time-bound commitment to reduce greenhouse gas (GHG) emissions intensity?	✗	0 / 1
<input type="checkbox"/> 98. GHG emissions intensity?	✗	0 / 1
<input type="checkbox"/> 99. GHG emissions from land use change?	✗	0 / 1
<input checked="" type="checkbox"/> 100. Progress towards commitment to reduce GHG emissions intensity?	✗	0 / 1
<input checked="" type="checkbox"/> 101. Methodology used to calculate GHG emissions?	✗	0 / 1



> Water, chemical and waste management

1 / 15 | 6.7%

1 media report



102. Time-bound commitment to improve water use intensity?

This indicator is disabled as the company reports that it doesn't own pulp or paper mills.

■ 103. Water use intensity?

This indicator is disabled as the company reports that it doesn't own pulp or paper mills.

■ 104. Progress towards commitment on water use intensity?

This indicator is disabled as the company reports that it doesn't own pulp or paper mills.

■ 105. Time-bound commitment to improve water quality (BOD and COD)?

This indicator is disabled as the company reports that it doesn't own pulp or paper mills.

■ 106. Progress towards commitment on water quality (BOD and COD)?

This indicator is disabled as the company reports that it doesn't own pulp or paper mills.

■ 107. Treatment of pulp and paper mill effluent?

This indicator is disabled as the company reports that it doesn't own pulp or paper mills.

■ 108. Evidence of sawmill run-off containment and wastewater treatment?

✘ 0 / 1

■ 109. Proportion of processing facilities with closed-loop water treatment system?

This indicator is disabled as the company reports that it doesn't own pulp or paper mills.

■ 110. Commitment to protect natural waterways through buffer zones?

✓ 1 / 1 [Source](#)

■ 111. Implementation of commitment to protect natural waterways through buffer zones?

✘ 0 / 1

■ 112. Commitment to minimise the use of chemicals, including pesticides and chemical fertilisers?

✘ 0 / 1

■ 113. Commitment to minimise the use of chemicals, including pesticides and chemical fertilisers, applies to all suppliers?

✘ 0 / 1

■ 114. Evidence of eliminating chlorine and chlorine compounds for bleaching?

This indicator is disabled as the company reports that it doesn't own pulp or paper mills.

■ 115. Commitment to no use of World Health Organisation (WHO) Class 1A and 1B pesticides?

✘ 0 / 1

■ 116. Commitment to no use of World Health Organisation (WHO) Class 1A and 1B pesticides applies to all suppliers?

✘ 0 / 1

■ 117. Commitment to no use of chemicals listed under the Stockholm Convention and Rotterdam Convention?

✘ 0 / 1

	✘	0 / 1
■ 118. Commitment to no use of chemicals listed under the Stockholm Convention and Rotterdam Convention applies to all suppliers?		
	✘	0 / 1
■ 119. Chemical usage per ha or list of chemicals used?		
	✘	0 / 2
■ 120. Implementation of commitment to reduce chemical usage?		
	✘	0 / 2
■ 121. Integrated Pest Management (IPM) approach?		
	✘	0 / 1
■ 122. Waste management system in place to avoid negative impacts?		



> Community, land and labour rights

9.5 / 35 27.1%

	✓	1 / 1 Source
■ 123. Commitment to human rights? The company makes this commitment through the FSC Policy for Association (FSC-POL-01-004). Full points have therefore been awarded on the basis of the company's FSC-certification/FSC membership.		
	✓	1 / 1 Source
■ 124. Commitment to human rights applies to all suppliers? The company makes this commitment through the FSC Policy for Association (FSC-POL-01-004). Full points have therefore been awarded on the basis of the company's FSC-certification/FSC membership.		
	✘	0 / 1
■ 125. Progress on human rights commitment ?		
	✓	1 / 1 Source
■ 126. Commitment to respect Indigenous and local communities' rights? The company makes this commitment through the FSC Policy for Association (FSC-POL-01-004). Full points have therefore been awarded on the basis of the company's FSC-certification/FSC membership.		
	✓	1 / 1 Source
■ 127. Commitment to Indigenous and local communities' rights applies to all suppliers? The company makes this commitment through the FSC Policy for Association (FSC-POL-01-004). Full points have therefore been awarded on the basis of the company's FSC-certification/FSC membership.		
	P	0.5 / 1 Source
■ 128. Commitment to respect legal and customary land tenure rights? The company makes this commitment through the FSC Policy for Association (FSC-POL-01-004). As the Policy for Association's requirements do not fully meet the SPOTT indicator criteria partial points have been awarded on the basis of the company's FSC-certification/FSC membership.		
	P	0.5 / 1 Source
■ 129. Commitment to legal and customary land rights applies to all suppliers? The company makes this commitment through the FSC Policy for Association (FSC-POL-01-004). As the Policy for Association's requirements do not fully meet the SPOTT indicator criteria partial points have been awarded on the basis of the company's FSC-certification/FSC membership.		

<p>130. Commitment to free, prior and informed consent (FPIC)?</p>	✘	0 / 1
<p>131. Commitment to free, prior and informed consent (FPIC) applies to all suppliers?</p>	✘	0 / 1
<p>132. Details of free, prior and informed consent (FPIC) process available?</p>	✘	0 / 1
<p>133. Examples of local stakeholder engagement to prevent conflicts?</p>	✘	0 / 1
<p>134. Details of process for addressing land conflicts available?</p>	✘	0 / 1
<p>135. Supports the inclusion of women across forestry operations, including addressing barriers faced?</p>	✘	0 / 1
<p>136. Company has provided valid legal documents to Open Timber Portal on population rights (at the time of SPOTT assessments)? This indicator is disabled as the company reports that it doesn't operate in a geography currently covered by Open Timber Portal.</p>		
<p>137. Commitment to enable sustainable use of non-timber forest products (NTFPs) by local communities?</p>	✘	0 / 1
<p>138. Commitment to provide essential community services and facilities ?</p>	✔	1 / 1 Source
<p>139. Progress on commitment to provide essential community services and facilities?</p>	✘	0 / 2
<p>140. Commitment to provide business/work opportunities for local communities?</p>	✔	1 / 1 Source
<p>141. Company has provided valid legal documents to Open Timber Portal on labour regulations (at the time of SPOTT assessments)? This indicator is disabled as the company reports that it doesn't operate in a geography currently covered by Open Timber Portal.</p>		
<p>142. Commitment to Fundamental ILO Conventions or Free and Fair Labour Principles? The company makes this commitment through the FSC Policy for Association (FSC-POL-01-004). Full points have therefore been awarded on the basis of the company's FSC-certification/FSC membership.</p>	✔	1 / 1 Source
<p>143. Commitment to Fundamental ILO Conventions or Free and Fair Labour Principles applies to all suppliers? The company makes this commitment through the FSC Policy for Association (FSC-POL-01-004). Full points have therefore been awarded on the basis of the company's FSC-certification/FSC membership.</p>	✔	1 / 1 Source
<p>144. Progress on commitment to respect all workers' rights?</p>	✘	0 / 1

	✘	0 / 1
<input type="checkbox"/> 145. Commitment to eliminate gender related discrimination with regards to employment?		
	✘	0 / 1
<input type="checkbox"/> 146. Commitment to eliminate gender related discrimination with regards to employment applies to all suppliers?		
	✘	0 / 1
<input type="checkbox"/> 147. Progress on commitment to eliminate gender related discrimination with regards to employment?		
	✘	0 / 1
<input type="checkbox"/> 148. Percentage or number of temporary employees?		
	✘	0 / 1 Source
<input type="checkbox"/> 149. Percentage or number of women employees? 111 - Data as of 2010.		
	✘	0 / 1
<input type="checkbox"/> 150. Commitment to pay at least minimum wage?		
	✘	0 / 1
<input type="checkbox"/> 151. Commitment to pay at least minimum wage applies to all suppliers?		
	✘	0 / 1
<input type="checkbox"/> 152. Progress on commitment to pay at least minimum wage?		
	✘	0 / 1
<input type="checkbox"/> 153. Reporting of salary by gender?		
	P	0.5 / 1 Source
<input type="checkbox"/> 154. Commitment to address occupational health and safety? The company's policy states that it aims to prevent and minimise risks to health and safety, but does not make reference to the ILO Code of Practice on Safety and Health in Forestry Work.		
	✘	0 / 1
<input type="checkbox"/> 155. Commitment to address occupational health and safety applies to all suppliers?		
	✘	0 / 1
<input type="checkbox"/> 156. Provision of personal protective equipment and related training?		
	✘	0 / 1
<input type="checkbox"/> 157. Time lost due to work-based injuries?		
	✘	0 / 1
<input type="checkbox"/> 158. Number of fatalities as a result of work-based accidents?		



> Smallholders and suppliers

0 / 8 0%

159. Commitment to support smallholders?

✘ 0 / 1

<p><input type="checkbox"/> 160. Programme to support outgrower scheme and/or independent smallholders?</p>	<p>✗</p>	<p>0 / 1</p>
<p><input type="checkbox"/> 161. Percentage of outgrower scheme and/or independent smallholders involved in programme?</p>	<p>✗</p>	<p>0 / 1</p>
<p><input type="checkbox"/> 162. Process used to prioritise, assess and/or engage suppliers on compliance with company's policy and/or legal requirements?</p>	<p>✗</p>	<p>0 / 1</p>
<p><input type="checkbox"/> 163. Number or percentage of suppliers assessed and/or engaged on compliance with company's policy and/or legal requirements?</p>	<p>✗</p>	<p>0 / 1</p>
<p><input type="checkbox"/> 164. Suspension or exclusion criteria for suppliers?</p>	<p>✗</p>	<p>0 / 1</p>
<p><input type="checkbox"/> 165. Timebound action plans (including Key Performance Indicators) for suppliers to be in compliance with timber and pulp sourcing commitments?</p>	<p>✗</p>	<p>0 / 1</p>
<p><input type="checkbox"/> 166. Proportion of direct and indirect supply that comes from FMUs which are compliant with timber and pulp sourcing policies?</p>	<p>✗</p>	<p>0 / 1</p>



> Governance and grievances

1 / 7 14.3%



<p><input type="checkbox"/> 167. Commitment to ethical conduct and prohibition of corruption?</p>	<p>✓</p>	<p>1 / 1 Source</p>
<p><input type="checkbox"/> 168. Commitment to ethical conduct and prohibition of corruption applies to all suppliers?</p>	<p>✗</p>	<p>0 / 1</p>
<p><input type="checkbox"/> 169. Progress on commitment to ethical conduct and prohibition of corruption?</p>	<p>✗</p>	<p>0 / 1</p>
<p><input type="checkbox"/> 170. Company has provided valid legal documents to Open Timber Portal on legal registration (at the time of SPOTT assessments)?</p> <p>This indicator is disabled as the company reports that it doesn't operate in a geography currently covered by Open Timber Portal.</p>		
<p><input type="checkbox"/> 171. Disclosure of the company's management approach to tax and payments to governments?</p>	<p>✗</p>	<p>0 / 1</p>
<p><input type="checkbox"/> 172. Company has provided valid legal documents to Open Timber Portal on taxes, fees and royalties (at the time of SPOTT assessments)?</p> <p>This indicator is disabled as the company reports that it doesn't operate in a geography currently covered by Open Timber Portal.</p>		
<p><input type="checkbox"/> 173. Whistleblowing procedure?</p>		

	✘	0 / 1
■ 174. Own grievance or complaints system open to all stakeholders?	✘	0 / 1
■ 175. Details of complaints and grievances disclosed?	✘	0 / 1