

Greenheart Group

Total score:

23.5%

Latest update: July 2020

Next scheduled: July 2021

About this company: Greenheart Group Ltd is an integrated forest-products company headquartered in Hong Kong. With operations in New Zealand and Suriname, the company is engaged in timber production, timber processing and manufacturing, and trading and distribution.

Parent company: Newforest Limited

Landbank: 333,778 hectares

Market cap: 46,671,559 USD

Thomson Reuters ticker: 0094.HK

Bloomberg ticker: 94:HK

ISIN: BMG4094L1054

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

Locations: Northland (New Zealand), West and Central Suriname (South America), Wanchai (Hong Kong)

Headquarters: Hong Kong

Website: http://www.greenheartgroup.com/en_index.php
[Latest annual report \(2019\)](#) | [Sustainability report \(2018\)](#)

Total:	38.5 / 164	23.5%
---------------	-------------------	--------------

Sustainability policy and leadership

3 / 12 25%

<input type="checkbox"/>	1. Sustainable forestry policy or commitment for all its operations? The company has an environmental policy but no social policy could be found.	P	0.5 / 1	Source
<input type="checkbox"/>	2. Sustainable forestry policy or commitment applies to all suppliers?	X	0 / 1	
<input type="checkbox"/>	3. High-level position of responsibility for sustainability?	X	0 / 1	
<input type="checkbox"/>	4. One or more members within the board of the company have responsibility for sustainability?	X	0 / 1	
<input type="checkbox"/>	5. Percentage or number of women in senior management team? 1 - The company reports information on senior management team which includes two members but gender balance is not directly reported by the company.	P	0.5 / 1	Source
<input type="checkbox"/>	6. Percentage or number of women board members? 0 - The company reports information on board members which includes nine members but gender balance is not directly reported by the company.	P	0.5 / 1	Source

	✘	0 / 1
<p>7. Member of multiple industry schemes or other external initiatives to reduce negative environmental or social outcomes associated with timber and pulp production?</p>		
<p>8. Collaboration with stakeholders to reduce negative environmental or social outcomes associated with timber and pulp production? The company has referenced collaboration with stakeholders but no details or examples are provided. Therefore, partial points have been awarded.</p>	P	0.5 / 1 Source
<p>9. Sustainability report published within last two years? The company published an ESG report for 2018.</p>	✓	1 / 1 Source
<p>10. Reports through standardised reporting systems?</p>	✘	0 / 1
<p>11. Climate risks assessment available?</p>	✘	0 / 1
<p>12. Natural capital assessment available?</p>	✘	0 / 1



> Landbank, maps and traceability

5 / 23 21.7%

	✓	1 / 1 Source
<p>13. Lists countries and operations? The company reports it has softwood plantations in New Zealand and hardwood concessions in Suriname.</p>		
<p>14. Lists countries sourcing from?</p>	✘	0 / 1
<p>15. Total area of natural forest designated for wood/wood fibre production (ha)? 318,000 - Data as of December, 2019.</p>	✓	1 / 1 Source
<p>16. Total area of forest plantation (ha)? 15,778 - Data as of December, 2019.</p>	✓	1 / 1 Source
<p>17. Area of plantation/natural forest within outgrower schemes (ha)?</p>	✘	0 / 1
<p>18. Unplanted (areas designated for future development as plantation forest) (ha)?</p>	✘	0 / 1
<p>19. Conservation set-aside area, including HCV area (ha)?</p>	✘	0 / 1
<p>20. Area of Intact Forest Landscape (ha)?</p>	✘	0 / 1

<input type="checkbox"/> 21. Number of Forest Management Units (FMUs)?	×	0 / 1
<input type="checkbox"/> 22. Maps of forest management units (FMUs)?	×	0 / 1
<input type="checkbox"/> 23. Forest management plans available for all FMUs?	×	0 / 1
<input checked="" type="checkbox"/> 24. Monitoring of forest management plan implementation available?	×	0 / 1
<input checked="" type="checkbox"/> 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.		
<input checked="" type="checkbox"/> 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.		
<input checked="" type="checkbox"/> 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.		
<input type="checkbox"/> 28. Names and locations of all third-party supplying FMUs?	×	0 / 1
<input type="checkbox"/> 29. Number of company owned sawmills? 4 - The company reports it has four sawmills in west and central Suriname.	✓	1 / 1 Source
<input type="checkbox"/> 30. Names and locations of company owned sawmills?	×	0 / 1 Source
<input type="checkbox"/> 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.		
<input type="checkbox"/> 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.		
<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?	×	0 / 1
<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?	X	0 / 1
<input type="checkbox"/> 36. Names and locations of all third party supplying mills?	X	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?	X	0 / 1
<input type="checkbox"/> 38. Procedures to trace raw materials to country of harvest? The company reports that a system is in place to 'track the entire supply chain and trace a specific product at any given time'. However, details of the system are not provided. Thus, partial points are awarded.	P	0.5 / 1 Source
<input type="checkbox"/> 39. Percentage of supply traceable to country of harvest?	X	0 / 1
<input type="checkbox"/> 40. Procedures to trace raw materials to FMU level? The company makes this commitment through the FSC Chain of Custody Certification Standard (FSC-STD-40-004). As the Standard's requirements do not fully meet the SPOTT indicator criteria partial points have been awarded on the basis of the company's FSC CoC certification.	P	0.5 / 1 Source
<input type="checkbox"/> 41. Percentage of supply traceable to FMU level?	X	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?	X	0 / 1
<input type="checkbox"/> 43. Percentage area (ha) verified as being in legal compliance by a third party?	X	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?	X	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?	X	0 / 1
<input type="checkbox"/> 46. Percentage area (ha) FSC FM certified?	X	0 / 1
<input type="checkbox"/> 47. Time-bound plan for achieving 100% FSC FM certification of FMUs or achieved 100% FSC-certification of FMUs?	X	0 / 1
<input type="checkbox"/> 48. Percentage of wood/wood fibre supply (tonnes) from all suppliers that comes from FSC FM certified areas?	X	0 / 1

<input type="checkbox"/> 49. Commitment to source only wood/wood fibre that meets FSC Controlled Wood and/or PEFC Controversial Sources requirements?	✗	0 / 1
<input type="checkbox"/> 50. Percentage area (ha) PEFC certified (excluding FSC certified area)?	✗	0 / 1



> Deforestation and biodiversity

5 / 22 22.7%

<input type="checkbox"/> 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.	✓	1 / 1 Source
<input type="checkbox"/> 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.	✓	1 / 1 Source
<input type="checkbox"/> 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.	✓	1 / 1 Source
<input type="checkbox"/> 54. Evidence of monitoring deforestation?	✗	0 / 1
<input type="checkbox"/> 55. Amount of illegal/non-compliant deforestation recorded?	✗	0 / 1
<input type="checkbox"/> 56. Amount of illegal//non-compliant deforestation recorded in supplier operations?	✗	0 / 1
<input type="checkbox"/> 57. Commitment to restoration of non-compliant deforestation/conversion?	✗	0 / 1
<input type="checkbox"/> 58. Commitment to restoration of non-compliant deforestation/conversion applies to all suppliers?	✗	0 / 1
<input type="checkbox"/> 59. Implementing a landscape or jurisdictional level approach?	✗	0 / 1
<input type="checkbox"/> 60. Commitment to biodiversity conservation?	✗	0 / 1
<input type="checkbox"/> 61. Commitment to biodiversity conservation applies to all suppliers?	✗	0 / 1
<input type="checkbox"/> 62. Identified species of conservation concern, referencing international or national system of species classification?	✗	0 / 1

<p>63. Examples of species and/or habitat conservation management?</p>	✗	0 / 2
<p>64. Commitment to no hunting or only sustainable hunting of species?</p>	✗	0 / 1
<p>65. Commitment to no hunting or only sustainable hunting of species applies to all suppliers?</p>	✗	0 / 1
<p>66. Commitment to protect forest areas from illegal activities?</p>	✗	0 / 1
<p>67. Commitment to protect forest areas from illegal activities applies to all suppliers?</p>	✗	0 / 1
<p>68. Evidence of protecting forest areas from illegal activities?</p>	✗	0 / 2
<p>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. The company also makes this commitment through its ESG report.</p>	✓	1 / 1 Source
<p>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.</p>	✓	1 / 1 Source



> HCV, HCS and impact assessments

25 / 10 25%



<p>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.</p>	✓	1 / 1 Source
<p>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.</p>	✓	1 / 1 Source
<p>73. High Conservation Value (HCV) assessments available?</p>	✗	0 / 1
<p>74. High Conservation Value (HCV) management and monitoring plans available?</p>	✗	0 / 1
<p>75. Commitment to the High Carbon Stock (HCS) Approach?</p>	✗	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)? The company only commits to conduct regular environmental impact assessments. The company has not reported commitment for conducting social impact assessments.	P	0.5 / 1 Source
<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

25 / 23 100%

<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 type="checkbox"/> 88. Evidence of best management practices for soils and peat?	×	0 / 2
<input type="checkbox"/> 89. Commitment to reduced impact logging? The company commits to using the 'CELOS' harvesting system across its operations in Suriname, which includes some	P	0.5 / 1 Source

reduced impact logging techniques.		
90. Commitment to reduced impact logging applies to all suppliers?	✗	0 / 1
91. Evidence of implementing reduced impact logging practices? The company's sustainable forest management document provides evidence on implementation of reduce impact logging practices, but the document dates back to 2011.	✗	0 / 2 Source
92. Commitment to zero burning?	✗	0 / 1
93. Commitment to zero burning applies to all suppliers?	✗	0 / 1
94. Evidence of fire monitoring and management?	✗	0 / 2
95. Details/number of hotspots/fires in company FMUs?	✗	0 / 1
96. Details/number of hotspots/fires in suppliers operations?	✗	0 / 1
97. Time-bound commitment to reduce greenhouse gas (GHG) emissions intensity?	✗	0 / 1
98. GHG emissions intensity? The company reports emission figures, but not as intensity.	P	0.5 / 1 Source
99. GHG emissions from land use change? Figure in tonnes. The company reports 2018 carbon dioxide emissions from harvesting activities for its plantation operations in New Zealand, of 288,365 tonnes.	✓	1 / 1 Source
100. Progress towards commitment to reduce GHG emissions intensity? The company reports emission figures, but not as intensity. Only the New Zealand division of the company shows progress towards commitment. The progress of Suriname division does not show improvement, rather it is constant.	P	0.5 / 1 Source
101. Methodology used to calculate GHG emissions?	✗	0 / 1



> Water, chemical and waste management

0.5 / 15 3.3%



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?

✗ 0 / 1

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?

The company commits to limiting the use of chemicals, but does not make any specific reference to fertilisers and pesticides.

P 0.5 / 1 [Source](#)

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

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 / 1
■ 120. Implementation of commitment to reduce chemical usage?	✗	0 / 2
■ 121. Integrated Pest Management (IPM) approach?	✗	0 / 2
■ 122. Waste management system in place to avoid negative impacts?	✗	0 / 1



> Community, land and labour rights

16.75 / 35 47.9%



■ 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.	✓	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.	✓	1 / 1 Source
■ 125. Progress on human rights commitment ?	✗	0 / 1
■ 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. The company also makes this commitment through its ESG report.	✓	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.	✓	1 / 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.	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.	P	0.5 / 1 Source
■ 130. Commitment to free, prior and informed consent (FPIC)?		

	X	0 / 1
<p>131. Commitment to free, prior and informed consent (FPIC) applies to all suppliers?</p>	X	0 / 1
<p>132. Details of free, prior and informed consent (FPIC) process available?</p>	X	0 / 1
<p>133. Examples of local stakeholder engagement to prevent conflicts? The company states it has a dedicated community team in New Zealand who handle the communication, relationship development, concerns and disputes with the related communities. No further examples could be found.</p>	P	0.5 / 1 Source
<p>134. Details of process for addressing land conflicts available?</p>	X	0 / 1
<p>135. Supports the inclusion of women across forestry operations, including addressing barriers faced?</p>	X	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? The company commits to allow indigenous people to do subsistence activities such as fishing and hunting, but the commitment does not cover the sustainable management of these activities.</p>	P	0.5 / 1 Source
<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? The company mentions different community services, but no concrete examples are reported. Thus, partial points have been awarded.</p>	P	0.5 / 2
<p>140. Commitment to provide business/work opportunities for local communities? The company reports providing work opportunities for local communities, but direct commitment is not reported.</p>	P	0.5 / 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.</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.</p>	✓	1 / 1 Source

<p>■ 144. Progress on commitment to respect all workers' rights?</p>	<p>✘</p>	<p>0 / 1</p>
<p>■ 145. Commitment to eliminate gender related discrimination with regards to employment?</p>	<p>✓</p>	<p>1 / 1 Source</p>
<p>■ 146. Commitment to eliminate gender related discrimination with regards to employment applies to all suppliers?</p>	<p>✘</p>	<p>0 / 1</p>
<p>■ 147. Progress on commitment to eliminate gender related discrimination with regards to employment? Information is limited, and therefore partial points have been awarded.</p>	<p>P</p>	<p>0.5 / 1 Source</p>
<p>■ 148. Percentage or number of temporary employees?</p>	<p>✘</p>	<p>0 / 1</p>
<p>■ 149. Percentage or number of women employees? 65 (23.47%) - Data for 2018.</p>	<p>✓</p>	<p>1 / 1 Source</p>
<p>■ 150. Commitment to pay at least minimum wage? The company reports that no employee is paid less than the minimum wage specified by the government regulations in different jurisdictions.</p>	<p>✓</p>	<p>1 / 1 Source</p>
<p>■ 151. Commitment to pay at least minimum wage applies to all suppliers?</p>	<p>✘</p>	<p>0 / 1</p>
<p>■ 152. Progress on commitment to pay at least minimum wage?</p>	<p>✘</p>	<p>0 / 1</p>
<p>■ 153. Reporting of salary by gender?</p>	<p>✘</p>	<p>0 / 1</p>
<p>■ 154. Commitment to address occupational health and safety? The company commits to ensuring health and safety at work, with reference to relevant national laws, but does not refer to the ILO Code of Practice on Safety and Health in Forestry Work.</p>	<p>P</p>	<p>0.5 / 1 Source</p>
<p>■ 155. Commitment to address occupational health and safety applies to all suppliers?</p>	<p>✘</p>	<p>0 / 1</p>
<p>■ 156. Provision of personal protective equipment and related training? The company discusses providing a safe working environment and equipment to all contractors and employees on the website. Information about equipment is not externally verified, so partial points have been awarded.</p>	<p>P</p>	<p>0.75 / 1 Source</p>
<p>■ 157. Time lost due to work-based injuries? 39 - The company reports 39 working days lost due to injuries in 2018.</p>	<p>✓</p>	<p>1 / 1 Source</p>
<p>■ 158. Number of fatalities as a result of work-based accidents? 0 - The company reports no fatality during work in 2018.</p>	<p>✓</p>	<p>1 / 1 Source</p>



> Smallholders and suppliers

0.5 / 8 6.3%

<input type="checkbox"/> 159. Commitment to support smallholders?	✗	0 / 1
<input type="checkbox"/> 160. Programme to support outgrower scheme and/or independent smallholders?	✗	0 / 1
<input type="checkbox"/> 161. Percentage of outgrower scheme and/or independent smallholders involved in programme?	✗	0 / 1
<input type="checkbox"/> 162. Process used to prioritise, assess and/or engage suppliers on compliance with company's policy and/or legal requirements? The company only reports having SOP's for the procurement of equipment, products and services.	P	0.5 / 1 Source
<input type="checkbox"/> 163. Number or percentage of suppliers assessed and/or engaged on compliance with company's policy and/or legal requirements?	✗	0 / 1
<input type="checkbox"/> 164. Suspension or exclusion criteria for suppliers?	✗	0 / 1
<input type="checkbox"/> 165. Timebound action plans (including Key Performance Indicators) for suppliers to be in compliance with timber and pulp sourcing commitments?	✗	0 / 1
<input type="checkbox"/> 166. Proportion of direct and indirect supply that comes from FMUs which are compliant with timber and pulp sourcing policies?	✗	0 / 1



> Governance and grievances

2.75 / 7 39.3%

<input type="checkbox"/> 167. Commitment to ethical conduct and prohibition of corruption?	✓	1 / 1 Source
<input type="checkbox"/> 168. Commitment to ethical conduct and prohibition of corruption applies to all suppliers?	✗	0 / 1
<input type="checkbox"/> 169. Progress on commitment to ethical conduct and prohibition of corruption? The company reports that it provides an employee handbook, inclusion of binding terms in employment contract, whistleblowing policy, etc. The information is not externally verified, so partial points have been awarded.	P	0.75 / 1 Source
<input type="checkbox"/> 170. Company has provided valid legal documents to Open Timber Portal on legal registration (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.

✘ 0 / 1

■ **171. Disclosure of the company's management approach to tax and payments to governments?**

■ **172. Company has provided valid legal documents to Open Timber Portal on taxes, fees and royalties (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 0.5 / 1 [Source](#)

■ **173. Whistleblowing procedure?**

The company only states that it allows for whistleblowing.

P 0.5 / 1 [Source](#)

■ **174. Own grievance or complaints system open to all stakeholders?**

The company has only a strictly enforced whistleblowing policy for addressing the complaints related to misconduct and malpractice from internal employees. No system is reported for addressing grievances. Thus, partial points are awarded.

✘ 0 / 1

■ **175. Details of complaints and grievances disclosed?**