

PT Wapoga Mutiara Timber Unit II

Total score:

15%

Latest update: July 2020

Next scheduled: July 2021

Thomson Reuters ticker: Private company

Bloomberg ticker: Private company

Activities: Unclear

Locations: Papua

Headquarters: Indonesia

Total:	26.25 / 175	15%
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> Sustainability policy and leadership

0 / 12 0%

<input type="checkbox"/>			
<input type="checkbox"/>	1. Sustainable forestry policy or commitment for all its operations?	×	0 / 1
<input type="checkbox"/>	2. Sustainable forestry policy or commitment applies to all suppliers?	×	0 / 1
<input type="checkbox"/>	3. High-level position of responsibility for sustainability?	×	0 / 1
<input type="checkbox"/>	4. One or more members within the board of the company have responsibility for sustainability?	×	0 / 1
<input type="checkbox"/>	5. Percentage or number of women in senior management team?	×	0 / 1
<input type="checkbox"/>	6. Percentage or number of women board members?	×	0 / 1
<input type="checkbox"/>	7. Member of multiple industry schemes or other external initiatives to reduce negative environmental or social outcomes associated with timber and pulp production?	×	0 / 1
<input type="checkbox"/>	8. Collaboration with stakeholders to reduce negative environmental or social outcomes associated with timber and pulp production?	×	0 / 1
<input type="checkbox"/>	9. Sustainability report published within last two years?	×	0 / 1
<input type="checkbox"/>	10. Reports through standardised reporting systems?	×	0 / 1

<input checked="" type="checkbox"/> 11. Climate risks assessment available?	×	0 / 1
<input checked="" type="checkbox"/> 12. Natural capital assessment available?	×	0 / 1



> Landbank, maps and traceability

2.75 / 26 10.6%

<input checked="" type="checkbox"/> 13. Lists countries and operations?	×	0 / 1
<input checked="" type="checkbox"/> 14. Lists countries sourcing from?	×	0 / 1
<input checked="" type="checkbox"/> 15. Total area of natural forest designated for wood/wood fibre production (ha)? 145,380.12 ha of production forest reported in FSC Public Summary 2019, however it is unclear if this covers all of the company's operations.	P	0.5 / 1 Source
<input checked="" type="checkbox"/> 16. Total area of forest plantation (ha)?	×	0 / 1 Source
<input checked="" type="checkbox"/> 17. Area of plantation/natural forest within outgrower schemes (ha)?	×	0 / 1
<input checked="" type="checkbox"/> 18. Unplanted (areas designated for future development as plantation forest) (ha)? FSC public summary reports that 'Permanent Sample will show if the structure of the forest in the future will allow harvesting after 30 years in the next concession period' but does not include more details of future plans.	×	0 / 1 Source
<input checked="" type="checkbox"/> 19. Conservation set-aside area, including HCV area (ha)? 19,052.05 ha reported in FSC Public Summary 2019, however it is unclear if this covers all of the company's operations.	P	0.5 / 1 Source
<input checked="" type="checkbox"/> 20. Area of Intact Forest Landscape (ha)? The company indicates that 'The FMU has started IFL identification last year to determine the existence of IFL within the FMU', however no data on the number of ha is available.	×	0 / 1
<input checked="" type="checkbox"/> 21. Number of Forest Management Units (FMUs)? Unclear if one FMU reported covers all of the company's operations.	P	0.5 / 1 Source
<input checked="" type="checkbox"/> 22. Maps of forest management units (FMUs)?	×	0 / 1
<input checked="" type="checkbox"/> 23. Forest management plans available for all FMUs?	×	0 / 1
<input checked="" type="checkbox"/> 24. Monitoring of forest management plan implementation available?	P	0.75 / 1

[Externally verified] Points for external verification have been awarded on the basis of the company's FSC-certification. As the P&C do not fully meet the SPOTT indicator criteria limited, externally verified points have therefore been awarded for this indicator.

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.

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.

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.

28. Names and locations of all third-party supplying FMUs?

✘ 0 / 1

29. Number of company owned sawmills?

✘ 0 / 1

30. Names and locations of company owned sawmills?

✘ 0 / 1

31. Number of company-owned pulp and paper mills?

✘ 0 / 1

32. Names and locations of company-owned pulp and paper mills?

✘ 0 / 1

33. Reports total volumes (or percentages) sourced by company-owned sawmills that come from company's own operations and/or third-parties?

✘ 0 / 1

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?

✘ 0 / 1

35. Number of third party supplying mills?

✘ 0 / 1

36. Names and locations of all third party supplying mills?

✘ 0 / 1

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

38. Procedures to trace raw materials to country of harvest?

Unclear whether FSC CoC certification covers all supply.

P 0.5 / 1 [Source](#)

■ 39. Percentage of supply traceable to country of harvest?	✗	0 / 1
■ 40. Procedures to trace raw materials to FMU level?	✗	0 / 1
■ 41. Percentage of supply traceable to FMU level?	✗	0 / 1



> Certification standards

0 / 9 0%		
■ 42. Time-bound plan for achieving 100% third-party legality verification of FMUs or achieved?	✗	0 / 1
■ 43. Percentage area (ha) verified as being in legal compliance by a third party?	✗	0 / 1
■ 44. Time-bound plan to source only wood/wood fibre that is in legal compliance verified by a third party?	✗	0 / 1
■ 45. Percentage of all wood/wood fibre supply traded/processed verified as being in legal compliance by a third party?	✗	0 / 1
■ 46. Percentage area (ha) FSC FM certified?	✗	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)?	✗	0 / 1



> Deforestation and biodiversity

7.75 / 22 35.2%		

<p>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.</p>	✓	1 / 1 Source
<p>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.</p>	✓	1 / 1 Source
<p>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.</p>	✓	1 / 1 Source
<p>54. Evidence of monitoring deforestation?</p>	✗	0 / 1
<p>55. Amount of illegal/non-compliant deforestation recorded?</p>	✗	0 / 1
<p>56. Amount of illegal//non-compliant deforestation recorded in supplier operations?</p>	✗	0 / 1
<p>57. Commitment to restoration of non-compliant deforestation/conversion?</p>	✗	0 / 1
<p>58. Commitment to restoration of non-compliant deforestation/conversion applies to all suppliers?</p>	✗	0 / 1
<p>59. Implementing a landscape or jurisdictional level approach?</p>	✗	0 / 1
<p>60. Commitment to biodiversity conservation?</p>	✗	0 / 1
<p>61. Commitment to biodiversity conservation applies to all suppliers? The company is FSC FM certified, but it is unclear if this covers all operations.</p>	✗	0 / 1
<p>62. Identified species of conservation concern, referencing international or national system of species classification? [Externally verified] Points for external verification have been awarded on the basis of the company's FSC-certification. As the P&C do not fully meet the SPOTT indicator criteria limited, externally verified points have therefore been awarded for this indicator.</p>	P	0.75 / 1 Source
<p>63. Examples of species and/or habitat conservation management? The percentage of land FSC FM verified is unclear. Points for external verification have been awarded on the basis of the company's FSC-certified landbank.</p>	✓	1 / 2 Source
<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? Points for external verification have been awarded on the basis of the company's FSC-certified landbank.</p>	✓	1 / 2 Source
<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/FSC membership.</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/FSC membership.</p>	✓	1 / 1 Source



> HCV, HCS and impact assessments

2 / 10 20%



<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/FSC membership.</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/FSC membership.</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
<p>76. Commitment to the High Carbon Stock (HCS) Approach applies to all suppliers?</p>	✗	0 / 1
<p>77. High Carbon Stock (HCS) assessments available?</p>	✗	0 / 1
<p>78. Commitment to conduct social and environmental impact assessments (SEIAs)?</p>	✗	0 / 1

	✘	0 / 1
■ 79. Commitment to conduct social and environmental impact assessments (SEIAs) applies to all suppliers?		
	✘	0 / 1
■ 80. Social and environmental impact assessments (SEIAs) available, and associated management and monitoring plans?		
■ 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

0.75 / 22 3.3%

	✘	0 / 1
■ 82. Commitment to no planting on peat of any depth?		
	✘	0 / 1
■ 83. Commitment to no planting on peat of any depth applies to all suppliers?		
	✘	0 / 1
■ 84. Landbank or planted area on peat (ha)?		
	✘	0 / 1
■ 85. Implementation of commitment to no planting on peat of any depth?		
	✘	0 / 1
■ 86. Commitment to best management practices for soils and peat?		
	✘	0 / 1
■ 87. Commitment to best management practices for soils and peat applies to all suppliers?		
	P	0.75 / 2 Source
■ 88. Evidence of best management practices for soils and peat?		
Points for external verification have been awarded on the basis of the company's FSC-certification. As the P&C do not fully meet the SPOTT indicator criteria with regards to peatlands, limited, externally verified points have therefore been awarded for this indicator.		
	✘	0 / 1
■ 89. Commitment to reduced impact logging?		
	✘	0 / 1
■ 90. Commitment to reduced impact logging applies to all suppliers?		
	✘	0 / 2
■ 91. Evidence of implementing reduced impact logging practices?		
	✘	0 / 1
■ 92. Commitment to zero burning?		

<input type="checkbox"/> 93. Commitment to zero burning applies to all suppliers?	X	0 / 1
<input type="checkbox"/> 94. Evidence of fire monitoring and management?	X	0 / 2
<input type="checkbox"/> 95. Details/number of hotspots/fires in company FMUs?	X	0 / 1
<input type="checkbox"/> 96. Details/number of hotspots/fires in suppliers operations?	X	0 / 1
<input type="checkbox"/> 97. Time-bound commitment to reduce greenhouse gas (GHG) emissions intensity?	X	0 / 1
<input type="checkbox"/> 98. GHG emissions intensity?	X	0 / 1
<input type="checkbox"/> 99. GHG emissions from land use change?	X	0 / 1
<input type="checkbox"/> 100. Progress towards commitment to reduce GHG emissions intensity?	X	0 / 1
<input type="checkbox"/> 101. Methodology used to calculate GHG emissions?	X	0 / 1



> Water, chemical and waste management

15 / 23 65%

<input type="checkbox"/> 102. Time-bound commitment to improve water use intensity?	X	0 / 1
<input type="checkbox"/> 103. Water use intensity?	X	0 / 1
<input type="checkbox"/> 104. Progress towards commitment on water use intensity?	X	0 / 1
<input type="checkbox"/> 105. Time-bound commitment to improve water quality (BOD and COD)?	X	0 / 1
<input type="checkbox"/> 106. Progress towards commitment on water quality (BOD and COD)?	X	0 / 1
<input type="checkbox"/> 107. Treatment of pulp and paper mill effluent?	X	0 / 1
<input type="checkbox"/> 108. Evidence of sawmill run-off containment and wastewater treatment?	X	0 / 1

<input checked="" type="checkbox"/> 109. Proportion of processing facilities with closed-loop water treatment system?	✗	0 / 1
<input checked="" type="checkbox"/> 110. Commitment to protect natural waterways through buffer zones?	✗	0 / 1
<input checked="" type="checkbox"/> 111. Implementation of commitment to protect natural waterways through buffer zones? [Externally verified] Points for external verification have been awarded on the basis of the company's FSC-certification. As the P&C do not fully meet the SPOTT indicator criteria limited, externally verified points have therefore been awarded for this indicator.	P	0.75 / 1 Source
<input checked="" type="checkbox"/> 112. Commitment to minimise the use of chemicals, including pesticides and chemical fertilisers?	✗	0 / 1
<input checked="" type="checkbox"/> 113. Commitment to minimise the use of chemicals, including pesticides and chemical fertilisers, applies to all suppliers?	✗	0 / 1
<input checked="" type="checkbox"/> 114. Evidence of eliminating chlorine and chlorine compounds for bleaching?	✗	0 / 1
<input checked="" type="checkbox"/> 115. Commitment to no use of World Health Organisation (WHO) Class 1A and 1B pesticides?	✗	0 / 1
<input checked="" type="checkbox"/> 116. Commitment to no use of World Health Organisation (WHO) Class 1A and 1B pesticides applies to all suppliers?	✗	0 / 1
<input checked="" type="checkbox"/> 117. Commitment to no use of chemicals listed under the Stockholm Convention and Rotterdam Convention?	✗	0 / 1
<input checked="" type="checkbox"/> 118. Commitment to no use of chemicals listed under the Stockholm Convention and Rotterdam Convention applies to all suppliers?	✗	0 / 1
<input type="checkbox"/> 119. Chemical usage per ha or list of chemicals used?	✗	0 / 1
<input checked="" type="checkbox"/> 120. Implementation of commitment to reduce chemical usage?	✗	0 / 2
<input checked="" type="checkbox"/> 121. Integrated Pest Management (IPM) approach?	✗	0 / 2
<input checked="" type="checkbox"/> 122. Waste management system in place to avoid negative impacts? [Externally verified] Points for external verification have been awarded on the basis of the company's FSC-certification. As the P&C do not fully meet the SPOTT indicator criteria limited, externally verified points have therefore been awarded for this indicator.	P	0.75 / 1 Source



> Community, land and labour rights

11 / 35 31.4%



<p>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.</p>	✓	1 / 1 Source
<p>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.</p>	✓	1 / 1 Source
<p>125. Progress on human rights commitment ?</p>	✗	0 / 1
<p>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.</p>	✓	1 / 1 Source
<p>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>	✓	1 / 1 Source
<p>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>	P	0.5 / 1 Source
<p>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>	P	0.5 / 1 Source
<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? [Externally verified] Points for external verification have been awarded on the basis of the company's FSC-certification. As the P&C do not fully meet the SPOTT indicator criteria limited, externally verified points have therefore been awarded for this indicator.</p>	P	0.75 / 1 Source
<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)?</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>		
	✘	0 / 1
<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>		
	P	0.75 / 2 Source
<p>■ 139. Progress on commitment to provide essential community services and facilities?</p>		
	✘	0 / 1
<p>■ 140. Commitment to provide business/work opportunities for local communities?</p>		
<p>■ 141. Company has provided valid legal documents to Open Timber Portal on labour regulations (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>		
	✓	1 / 1 Source
<p>■ 142. Commitment to Fundamental ILO Conventions or Free and Fair Labour Principles?</p> <p>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?</p> <p>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>		
	P	0.75 / 1 Source
<p>■ 144. Progress on commitment to respect all workers' rights?</p> <p>[Externally verified] Points for external verification have been awarded on the basis of the company's FSC-certification. As the P&C do not fully meet the SPOTT indicator criteria limited, externally verified points have therefore been awarded for this indicator.</p>		
	✘	0 / 1
<p>■ 145. Commitment to eliminate gender related discrimination with regards to employment?</p>		
	✘	0 / 1
<p>■ 146. Commitment to eliminate gender related discrimination with regards to employment applies to all suppliers?</p>		
	✘	0 / 1
<p>■ 147. Progress on commitment to eliminate gender related discrimination with regards to employment?</p>		
	✘	0 / 1
<p>■ 148. Percentage or number of temporary employees?</p>		
	✘	0 / 1
<p>■ 149. Percentage or number of women employees?</p>		
	✘	0 / 1
<p>■ 150. Commitment to pay at least minimum wage?</p>		

	X	0 / 1
151. Commitment to pay at least minimum wage applies to all suppliers?	X	0 / 1
152. Progress on commitment to pay at least minimum wage?	X	0 / 1
153. Reporting of salary by gender?	X	0 / 1
154. Commitment to address occupational health and safety? 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
155. Commitment to address occupational health and safety applies to all suppliers? 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
156. Provision of personal protective equipment and related training? [Externally verified] Points for external verification have been awarded on the basis of the company's FSC-certification. As the P&C do not fully meet the SPOTT indicator criteria limited, externally verified points have therefore been awarded for this indicator.	P	0.75 / 1 Source
157. Time lost due to work-based injuries? FSC FM public summary for one FMU states two serious injuries since last audit, but unclear when last audit was or if this covers all operations.	X	0 / 1
158. Number of fatalities as a result of work-based accidents? FSC FM public summary for one FMU states zero fatalities since last audit, but unclear when last audit was or if this covers all operations.	X	0 / 1



> Smallholders and suppliers

0.5 / 8, 6.3%

159. Commitment to support smallholders?	X	0 / 1
160. Programme to support outgrower scheme and/or independent smallholders?	X	0 / 1
161. Percentage of outgrower scheme and/or independent smallholders involved in programme?	X	0 / 1
162. Process used to prioritise, assess and/or engage suppliers on compliance with company's policy and/or legal requirements?	X	0 / 1

	✘ 0 / 1
<p>163. Number or percentage of suppliers assessed and/or engaged on compliance with company's policy and/or legal requirements?</p>	
<p>164. Suspension or exclusion criteria for suppliers? 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>	P 0.5 / 1 Source
<p>165. Timebound action plans (including Key Performance Indicators) for suppliers to be in compliance with timber and pulp sourcing commitments?</p>	✘ 0 / 1
<p>166. Proportion of direct and indirect supply that comes from FMUs which are compliant with timber and pulp sourcing policies?</p>	✘ 0 / 1



> Governance and grievances

0 / 7 0%	
<p>167. Commitment to ethical conduct and prohibition of corruption?</p>	✘ 0 / 1
<p>168. Commitment to ethical conduct and prohibition of corruption applies to all suppliers?</p>	✘ 0 / 1
<p>169. Progress on commitment to ethical conduct and prohibition of corruption?</p>	✘ 0 / 1
<p>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.</p>	
<p>171. Disclosure of the company's management approach to tax and payments to governments?</p>	✘ 0 / 1
<p>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>	
<p>173. Whistleblowing procedure?</p>	✘ 0 / 1
<p>174. Own grievance or complaints system open to all stakeholders?</p>	✘ 0 / 1

■ 175. Details of complaints and grievances disclosed?