


## Indicators and research protocols for assessing timber, pulp and paper companies

ZSL's SPOTT research protocols guide us when undertaking assessments. The purpose of these research protocols is two-fold:

- 1) To ensure a fair and consistent approach to assessing all companies on SPOTT;
- 2) To set expectations for what environmental, social and governance (ESG) data companies should publish.

The table below shows the information used to assess each indicator according to our timber, pulp and paper indicator research protocols. To score points for an indicator, the required information should be published in at least one of the places listed in the **Research sources** column. A primary source is any data published by the company, whereas a secondary source is data published on a third party platform.

 Sustainability policy and leadership			
ID	Indicator	Research protocols	Research sources
1	Sustainability policy or commitment for all timber, pulp and paper operations	<p><b>Yes: 1 point.</b> Has own sustainability policy for company's timber, pulp and paper operations (i.e. all forest products it produces, purchases, processes and/or trades), or clearly commits to the policy of its parent company or a buyer which cover all its operations. Can be standalone document or clear policies on sustainability. Policy should cover multiple dimensions of sustainability across company's operations.</p> <p><b>Partial: 0.5 points.</b> If commits to policy of its parent company or supplier, but does not clearly state that it applies to all the company's operations, or has policy for its suppliers, but not clear that policy applies to its own operations (i.e. all forest products it produces, purchases, processes and/or trades), or only has a general commitment to sustainability.</p> <p><b>No: 0 points.</b> If have no policy/commitment or if only have corporate social responsibility (CSR) programme.</p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, parent company website and forestry subsidiary/ies websites (if applicable)</p>
2	Sustainability policy or commitment applies to direct and third-party suppliers	<p><b>Yes: 1 point.</b> Specify policy applies to all suppliers (inclusive of smallholders, independent direct suppliers, outgrowers, etc.) and third-party suppliers, or applies to whole supply chain. Max 0.5 points awarded if sustainability policy only partially meets assessment requirements (see above).</p> <p><b>Partial: 0.5 points.</b> If do not specify third-party suppliers or not clear that applies to all suppliers. No points awarded if sustainability policy only partially meets assessment requirements (see above).</p> <p><b>No: 0 points.</b></p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, parent company website and forestry subsidiary/ies websites (if applicable)</p>
3	High-level position of responsibility for sustainability	<p><b>Yes: 1 point.</b> Reports high-level position with sustainability responsibility e.g. board member, director of sustainability, chief sustainability officer, etc. State in answer.</p> <p><b>Partial: 0.5 points.</b> Sustainability team or similar, but not clear who has high-level responsibility.</p> <p><b>No: 0 points.</b></p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations</p>

4	Sustainability report published within last two years	<p><b>Yes: 1 point.</b> Produced sustainability report within last two years.</p> <p><b>Partial: 0.5 points.</b> Produced sustainability update in the past two years or brief sustainability section in annual report.</p> <p><b>No: 0 points.</b> Report or update more than two years.</p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations</p> <p><b>Secondary sources:</b> GRI database <a href="http://database.globalreporting.org/search/">http://database.globalreporting.org/search/</a></p>
5	Member of industry schemes or other external initiatives to improve forest management or transparency	<p>List in answer schemes company is part of.</p> <p><b>Mention two or more: 1 point</b></p> <p><b>Mention one: 0.5 points</b></p> <p><b>None: 0 point</b></p> <p>For example: FSC and/or PEFC membership (do not accept membership of other certification schemes); stepwise programmes for forest certification (e.g. RA SmartStep, TFT), WBCSD, CDP, GRI, UNGC, TFA 2020, WWF-GFTN or others that are clearly focused on sustainability or transparency in relation to forestry and forest products.</p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations</p> <p><b>Secondary sources:</b> member pages of scheme/initiative websites</p>
6	Activities with government/NGOs /academic institutions to improve the sustainability of forest products	<p><b>Yes: 1 point.</b> Provide specific examples of company activities/involvement with government/NGOs/academic institutions at the local level (i.e. where company is operating) such as jurisdictional approaches, community collaborations, academic research, specific projects and/or strengthening certification schemes related to forest products.</p> <p><b>Partial: 0.5 points.</b> Engagement with government/NGOs/academic institutions, but no details/examples given.</p> <p><b>No: 0 points</b></p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations</p>



### Landbank, forest management units (FMUs) and mills

ID	Indicator	Research protocols	Research sources
7	Lists countries and operations	<p><b>Yes: 1 point.</b> Provides details of countries of operation and the nature of operations within those countries (e.g. forest concessions, production facilities). Only include upstream and one level downstream operations (e.g. no sales offices, trading centres, etc.).</p> <p><b>Partial: 0.5 points:</b> Company only provides a list of countries where it operates.</p> <p><b>No: 0 points.</b> No information</p> <p>NB. Information to be considered unavailable if hard to find/compile (e.g. type of operations can only be identified through multiple unrelated webpages)</p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations, company financial reports (whichever is most recent)</p>

8	Total land area managed/controlled for the production of wood/wood fibre (ha)	<p>Indicator refers to landbank directly controlled (i.e. excluding independent smallholders and outgrower schemes).</p> <p><b>Yes: 1 point.</b> Total landbank the company manages/controls for the production of wood/wood fibre (may include infrastructure).</p> <p><b>Partial: 0.5 points.</b> If data is more than one year old or only provides a total landbank figure (including other crops) where it is unclear what area is specifically for forest product production; or data provided does not cover known scope of operations; or if figure is difficult to calculate using available data (e.g. not simple addition or subtraction of clearly related figures).</p> <p><b>No: 0 points.</b> No data; data more than five years old; or undated source.</p>	<p><b>Primary sources:</b> Company website, parent company website, company annual and sustainability reports, company presentations, company financial reports (whichever is most recent)</p>
9	Total area of natural forest designated for wood/wood fibre production (ha)	<p>Disable if only engaged in plantation-based production.</p> <p><b>Yes: 1 point.</b> Total area of natural forest designated for the production of wood/wood fibre</p> <p><b>Partial: 0.5 points.</b> If data more than one year old; or data provided does not cover known scope of operations; or if figure is difficult to calculate using available data (e.g. not simple addition or subtraction of clearly related figures).</p> <p><b>No: 0 points.</b> No data; data more than five years old; or from an undated source.</p>	<p><b>Primary sources:</b> Company website, parent company website, company annual and sustainability reports, company presentations, company financial reports (whichever is most recent)</p>
10	Total area of forest plantation (ha)	<p>Disable if only natural forest-based production.</p> <p><b>Yes: 1 point.</b> Total area planted with trees for wood/wood fibre production (including outgrower scheme areas, if applicable).</p> <p><b>Partial: 0.5 points.</b> If data more than one year old; or data provided does not cover known scope of operations; or if figure has to be calculated.</p> <p><b>No: 0 points.</b> No data; data more than five years old; or from an undated source.</p>	<p><b>Primary sources:</b> Company website, parent company website, company annual and sustainability reports, company presentations, company financial reports (whichever is most recent)</p>
11	Area of plantation/natural forest within outgrower schemes (ha)	<p>Disable if no outgrower scheme (defined as a contractual partnership between growers/landholders and a processing company for the production of commercial forest products).</p> <p><b>Yes: 1 point.</b> Total area natural/plantation forest within outgrower scheme.</p> <p><b>Partial: 0.5 points.</b> If data more than one year old; or data provided does not cover known scope of operations; or if figure is difficult to calculate using available data (e.g. not simple addition or subtraction of clearly related figures).</p> <p><b>No: 0 points.</b> No data; data more than five years old; or from an undated source.</p> <p>If it is unclear whether an outgrower scheme is in place (e.g. company has community forests but does not specify whether they are contracted to supply materials), then take a precautionary approach and enable all outgrower indicators, while noting in your response that the existence of outgrower schemes needs to be confirmed by the company).</p>	<p><b>Primary sources:</b> Company website, parent company website, company annual and sustainability reports, company presentations, company financial reports (whichever is most recent)</p>

12	Unplanted (areas designated for future planting as forest) (ha)	<p>Disable if only natural forest-based production.</p> <p><b>Yes: 1 point.</b> Area not yet planted, but can potentially be planted (i.e. not areas set aside as unplanted or already developed like infrastructure, mills)</p> <p><b>Partial: 0.5 points.</b> If unclear terminology (i.e. state "unplanted", or "unplanted including infrastructure"), or data more than one year old; or data provided does not cover known scope of operations; or if figure is difficult to calculate using available data (e.g. not simple addition or subtraction of clearly related figures).</p> <p><b>No: 0 points.</b> No data; data more than five years old; or from an undated source.</p>	<p><b>Primary sources:</b> Company website, parent company website, company annual and sustainability reports, company presentations, company financial reports (whichever is most recent)</p>
13	Conservation set-aside and/or HCV area (ha)	<p><b>Yes: 1 point.</b> Area set aside for conservation and/or HCV area (sum if figures for both provided if clearly no overlap, otherwise use largest number only), and other areas such as peatlands, steep slopes, etc.</p> <p><b>Partial: 0.5 points.</b> If data more than one year old; or data provided does not cover known scope of operations.</p> <p><b>No: 0 points.</b> No data; data more than five years old; or from an undated source.</p>	<p><b>Primary sources:</b> Company website, parent company website, company annual and sustainability reports, company presentations, company financial reports (whichever is most recent)</p>
14	Maps of forest management units (FMUs)	<p>Information must be in one or two locations online, rather than spread across multiple places.</p> <p><b>Yes: 1 point.</b> If have names and geo-referenced maps (e.g. shapefile or KML) for all FMUs and specify that maps represent 100% of FMUs. Maps of 'concessions' also acceptable if terminology appears to be used interchangeably.</p> <p><b>Partial: 0.5 points.</b> If have both names and geo-referenced maps for some FMUs; or unclear if all FMUs; or if only have image file showing location of all/some FMUs; or data more than two years old.</p> <p><b>No: 0 points.</b> Only names of all/some FMUs.</p>	<p><b>Primary sources:</b> FSC database, company website, company annual and sustainability reports, company presentations (whichever is most recent)</p> <p><b>Secondary sources:</b> Global Forest Watch or other publicly available platform</p>
15	Forest management plans available	<p><b>Yes: 1 point.</b> Forest management plans (or summaries of them) made available.</p> <p><b>Partial: 0.5 points.</b> Clearly only a limited number of forest management plans have been made publically available (e.g. only cover one country of operation).</p> <p><b>No: 0 points.</b></p>	<p><b>Primary sources:</b> FSC database, company website, company annual and sustainability reports, company presentations (whichever is most recent)</p> <p><b>Secondary sources:</b> Global Forest Watch or other publicly available platform</p>
16	Monitoring of forest management plan implementation	<p><b>Yes: 1 point.</b> Monitoring information available on the implementation of forest management plans (i.e. performance against management objectives). Information could be included in FSC audit reports.</p> <p><b>Partial: 0.5 points.</b> Monitoring information available does not detail performance against FMP objectives.</p> <p><b>No: 0 points.</b></p>	<p><b>Primary sources:</b> FSC database, company website, company annual and sustainability reports, company presentations (whichever is most recent)</p> <p><b>Secondary sources:</b> Global Forest Watch or other publicly available platform</p>

17	Number of company owned pulp and paper mills	<p>Disable if company does not produce pulp or paper. Input number of mills.</p> <p><b>Yes: 1 point.</b> Number of pulp and paper mills owned by company. State if any other pulp and paper mills in development.</p> <p><b>Partial: 0.5 points.</b> If data more than one year old, or if information stated but may not be representative of company's known scope of operations</p> <p><b>No: 0 points.</b> No data; data more than five years old; or from an undated source.</p>	<b>Primary sources:</b> Company website, parent company website, company annual and sustainability reports, company presentations, company financial reports (whichever is most recent)
18	Maps or addresses of company owned pulp and paper mills	<p>Disable if company does not produce pulp or paper; or has no pulp and paper mills.</p> <p>Information must be in one or two places rather than spread in multiple places.</p> <p><b>Yes: 1 point.</b> Names and coordinates; addresses (check that these can be used to generate location using Google Maps, all or if many mills test a sample); or names and geo-referenced maps for all mills.</p> <p><b>Partial: 0.5 points.</b> As above, but only for some mills; or data more than two years old; or static image showing location of all mills; or only names of mills; or unclear information provided on the above points.</p> <p><b>No: 0 points.</b> No data; data more than five years old; or from an undated source.</p>	<b>Primary sources:</b> Company website, parent company website, company annual and sustainability reports, company presentations, company financial reports (whichever is most recent)
19	Number of and names of supplying pulp and paper mills	<p>Disable if company does not produce pulp or paper; or if only source from own mills. Input number of supplying mills.</p> <p><b>Yes: 1 point.</b> Number of supplying mills AND names, including owner/parent company, for all traceable mills.</p> <p><b>Partial: 0.5 points.</b> Only number of supplying mills OR unclear information provided on the above points.</p> <p><b>No: 0 points.</b> No data; data more than five years old; or from an undated source.</p>	<b>Primary sources:</b> Company website, parent company website, company annual and sustainability reports, company presentations, company financial reports (whichever is most recent)




## Deforestation and biodiversity

ID	Indicator	Research protocols	Research sources
20	Commitment to address deforestation	<p>Disable if only plantation-based production.</p> <p><b>Yes: 1 point.</b> Mention addressing or limiting deforestation in some way. Award this point if have any kind of deforestation commitment (include commitments made through relevant outside initiatives, e.g. New York Declaration on Forests), including no zero/no deforestation commitments.</p> <p><b>No: 0 points.</b></p>	<b>Primary sources:</b> FSC membership database, company website, company annual and sustainability reports, company presentations (whichever is most recent).
21	Commitment to zero or no net deforestation	<p>Disable if only natural forest-based operations.</p> <p><b>Yes: 1 point.</b> Specifies clear zero deforestation or no deforestation commitment. Should include date for achieving target. Input target date.</p> <p><b>Partial: 0.5 points.</b> Only specifies no net deforestation</p> <p><b>No: 0 points.</b></p>	<b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)

22	Zero or no net deforestation commitment applies to outgrower scheme and independent suppliers	<p>Disable if only natural forest-based operations or have no outgrower scheme and no independent suppliers.</p> <p><b>Yes: 1 point.</b> Commitment applies to outgrower scheme suppliers and independent suppliers (if have both). Max 0.5 points awarded if zero deforestation policy only partially meets assessment requirements (see above question).</p> <p><b>Partial: 0.5 points.</b> Commitment only applies to outgrower schemes suppliers or independent suppliers (if they have both). No points awarded if zero deforestation policy only partially meets assessment requirements (see above question).</p> <p><b>No: 0 points.</b></p>	<b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)
23	Evidence of monitoring deforestation	<p>Input figure if given.</p> <p><b>Yes: 1 point.</b> If specifies how deforestation is being monitored (i.e. spatial monitoring method, including the extent of the area monitored and time-frame) and details amount of deforestation recorded.</p> <p>Partial: 0.5. If extent of area being monitored and/or time-frame is unclear; or if method provided but no details of amount of deforestation recorded.</p> <p><b>No: 0 points.</b></p> <p>Look for references to spatial monitoring, satellite data, drones, GIS, etc. that may indicate monitoring of deforestation/encroachment.</p>	<b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)
24	Commitment to minimise the impact of logging roads	<p>Disable if only plantation-based production.</p> <p><b>Yes: 1 point.</b> Clear commitment to minimise the impact of logging roads (e.g. road planning, access controls, barriers, closure after logging operations).</p> <p><b>Partial: 0.5 points.</b> Case study on minimising the impact of logging roads, but no commitment.</p> <p><b>No: 0 points.</b></p>	
25	Commitment to set aside areas for conservation	<p><b>Yes: 1 point.</b> State that will set aside or protect (or similar language) areas for conservation (e.g. HCV). Natural forest-based operations can take place in HCV areas. For such companies language must go beyond the mention of HCVs having been designated.</p> <p><b>No: 0 points.</b></p>	<b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)
26	Evidence of habitat management and/or habitat restoration of set-aside areas	<p><b>Yes: 1 point.</b> Evidence of habitat management of conservation set aside areas (can include HCV and/or HCS areas, peatlands, mangroves, or wetlands) or restoration activities in set aside areas.</p> <p><b>No: 0 points.</b></p>	<b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)
27	Implementing a landscape-level approach to biodiversity conservation	<p><b>Yes: 1 point.</b> Clearly implementing landscape level approach with a focus on habitat / biodiversity conservation (or similar).</p> <p><b>Partial: 0.5 points.</b> Vague statement about recognising the importance of a landscape approach.</p> <p><b>No: 0 points.</b></p>	<b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)

28	Commitment to biodiversity conservation	<p><b>Yes: 0.5 points.</b> Wider general commitment to biodiversity or species or wildlife beyond mentioning HCVs.</p> <p><b>No: 0 points.</b> If only mention biodiversity in relation to inside HCVs.</p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>
29	Commitment to protect species of conservation concern, referencing international or national system of species classification	<p><b>Yes: 1 point.</b> Commitment to protect rare, threatened and endangered species, referencing an appropriate system of classification (e.g. IUCN)</p> <p><b>Partial: 0.5 points.</b> If do not mention system of species classification.</p> <p><b>No: 0 points</b></p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>
30	Commitment to sustainably manage the use of non-timber forest products	<p>Disable if only plantation-based operations.</p> <p><b>Yes: 1 point.</b> Commitment to sustainably manage and control hunting, fishing, trapping and collecting, whilst recognising the subsistence needs and customary rights of local communities and indigenous peoples.</p> <p><b>Partial: 0.5 points.</b> Commitment does not refer to the needs and/or rights of local communities and indigenous peoples.</p> <p><b>No: 0 points.</b></p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>
31	Commitment to protect forest areas from illegal activities	<p><b>Yes: 1 point.</b> Commitment to protect forest areas from unauthorised or illegal resource use, settlement and other illegal activities.</p> <p><b>Partial: 0.5 points.</b> Commitment to protect forest areas from certain forms of illegal activities (e.g. illegal logging)</p> <p><b>No: 0 points.</b></p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p> <p><b>Secondary sources:</b> FSC membership database</p>
32	Commitment not to use genetically modified organisms	<p>Disable if only natural forest-based production.</p> <p><b>Yes: 1 point.</b> Commitment to not use genetically modified organisms (GMOs); or FSC member (all operations).</p> <p><b>No: 0 points.</b> No commitment; or commitment allows the use of GMOs in some circumstances.</p>	<p><b>Primary sources:</b> FSC membership database, company website, company annual and sustainability reports, company presentations (whichever is most recent).</p>
33	Commitment to only use alien species where impacts can be controlled	<p>Disable if only natural forest-based production.</p> <p><b>Yes: 1 point.</b> Commitment to not use alien species or to apply proper risk assessment before their use.</p> <p><b>No: 0 points.</b> No commitment; or vague statement about recognising risk of use.</p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>

34	Evidence of species conservation activities	<p><b>Yes: 1 point.</b> If multiples example/evidence of species conservation activities, e.g. anti-poaching activities; training/education on biodiversity/species; no hunting or collecting of species of conservation concern; addressing invasive alien species; addressing trafficking of wild-caught species</p> <p><b>Partial: 0.5 points.</b> Only mention one example of species conservation.</p> <p><b>No: 0 points.</b></p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>
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 <b>High Conservation Value (HCV), High Carbon Stock (HCS) and impact assessments</b>			
ID	Indicator	Research protocols	Research sources
35	Commitment to conduct High Conservation Value (HCV) assessments	<p><b>Yes: 1 point.</b> Commitment to conducting HCV assessments for all new timber extraction/plantation development.</p> <p><b>Partial: 0.5 points.</b> If unclear if applies to all new timber extraction/plantation development.</p> <p><b>No: 0 points.</b></p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>
36	HCV commitment applies to outgrower scheme and independent suppliers	<p>Disable if have no outgrower scheme and no independent suppliers.</p> <p><b>Yes: 1 point.</b> Commitment applies to outgrower scheme and independent suppliers (if have both, or only to one if only have one). Max 0.5 points awarded if HCV policy only partially meets assessment requirements (see above).</p> <p><b>Partial: 0.5 points.</b> Commitment only applies to outgrower scheme suppliers or independent suppliers (if have both). No points awarded if HCV policy only partially meets assessment requirements (see above).</p> <p><b>No: 0 points.</b></p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>
37	High Conservation Value (HCV) assessments available	<p><b>Yes: 1 point.</b> HCV assessment reports or summaries freely available online</p> <p><b>Partial: 0.5 points.</b> HCV assessments clearly cover only a limited portion of company operations (e.g. one specific geography the company is known to operate in); or clearly do not cover all ongoing activities (e.g. new plantation development).</p> <p><b>No: 0 points.</b> If none available or available only on request.</p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>
38	High Conservation Value (HCV) management and monitoring plans available	<p><b>Yes: 1 point.</b> HCV management and monitoring plans or summaries available (either as standalone documents or within HCV assessment reports).</p> <p><b>Partial: 0.5 points.</b> HCV management and monitoring plans or summaries available for only some of the HCV assessments conducted.</p> <p><b>No: 0 points.</b> If none available or available only on request.</p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>



39	Commitment to conduct High Carbon Stock (HCS) assessments	Disable if only natural-forest based operations. <b>Yes: 1 point.</b> Commitment to conduct HCS assessments for all plantation development. <b>Partial: 0.5 points.</b> If unclear if applies to all plantation development. <b>No: 0 points.</b>	<b>Primary sources:</b> Company website
40	High Carbon Stock (HCS) assessments available	Disable if only natural-forest based operations. <b>Yes: 1 point.</b> Any HCS assessment or summary, or evidence the company has undertaken HCS assessment. <b>No: 0 points</b>	<b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)
41	Commitment to conduct social and environmental impact assessments (SEIAs)	<b>Yes: 1 point.</b> Commitment to conduct SEIAs (or both EIA and SIAs) prior to all new development/planting (including the development of infrastructure). Local equivalents are acceptable: e.g. AMDALs as EIA in Indonesia. <b>Partial: 0.5 points.</b> If not clear commitment to SEIA prior to all new development/planting; only mention EIA or SIA. <b>No: 0 points.</b>	<b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent) <b>Secondary sources:</b> HCS website, other NGO/consultancy websites (e.g. TFT, Daemeter)
42	Social and environmental impact assessments (SEIAs) available	<b>Yes: 1 point.</b> SEIAs reports or summaries; or EIA and SIA reports available <b>Partial: 0.5 points.</b> Either EIA or SIA reports available. <b>No: 0 points.</b>	<b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)




### Soils, fire and greenhouse gas (GHG) emissions

ID	Indicator	Research protocols	Research sources
43	Commitment to best management practices for soils and peat	<b>Yes: 1 point.</b> Commitment to best management practices (BMPs) for soils and peat (or only soils if state no peat). For example, best management practices such as not degrading, reducing compaction, no erosion, or conserving soils. Must be a full commitment to best practice, not just a limited selection of practices (e.g. simple statement on erosion) <b>Partial: 0.5 points.</b> Only mention BMPs for soils, but have landbank on peat; or only mention BMP for peat and have landbank on mineral soil. <b>No or only covers a limited selection of practices: 0 points.</b>	<b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)

44	Commitment to reduced impact logging	<p>Disable if only plantation-based operations.</p> <p><b>Yes: 1 point.</b> Commitment to use reduced impact logging (RIL) techniques across all operations. Must be a full commitment to best practice, not limited number of techniques.</p> <p><b>Partial: 0.5 points.</b> Vague statement about using reduced impact logging techniques; reduced impact logging case study but no policy.</p> <p><b>No or only covers a limited selection of practices: 0 points.</b></p> <p>Information on reduced impact logging techniques: <a href="http://www.forest.sabah.gov.my/discover/sustainable-management/reduced-impact-logging">http://www.forest.sabah.gov.my/discover/sustainable-management/reduced-impact-logging</a></p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>
45	Commitment to no planting on peat of any depth	<p>Disable if only natural-forest based operations.</p> <p><b>Yes: 1 point.</b> Clear commitment to no planting on peat for all new development/all new planting/all sourcing for all depths or all peatlands</p> <p><b>Partial: 0.5 points.</b> Only certain depths or unclear if commitment applies to all new development/planting/sourcing</p> <p><b>No: 0 points.</b></p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>
46	Commitment on peatland planting applies to outgrower scheme and independent suppliers	<p>Disabled if only natural forest-based production; or if have no outgrower scheme and no independent suppliers.</p> <p><b>Yes: 1 point.</b> Commitment applies to outgrower scheme and independent suppliers (if have both). Max 0.5 points awarded if peat policy only partially meets assessment requirements (see above question).</p> <p><b>Partial: 0.5 points.</b> Commitment only applies to outgrower scheme suppliers or independent suppliers (if have both). No points awarded if peat policy only partially meets assessment requirements (see above question).</p> <p><b>No: 0 points.</b></p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>
47	Landbank or planted area on peat (ha)	<p>Input figure. Disable if only natural-forest based operations or if clearly state have no peat.</p> <p><b>Yes: 1 point.</b></p> <p><b>Partial: 0.5 points.</b> If data is more than one year old.</p> <p><b>No: 0 points.</b> No data or if data more than five years old.</p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>
48	Evidence of best management practices for soils and/or peat	<p><b>Yes: 1 point.</b> Evidence of implementation of BMPs for soils and peat (or only soils if state no peat), e.g. reduced/low impact timber extraction; nutrient recycling; no planting on marginal or fragile soils; reducing erosion through terracing or ground cover; management of water levels; training courses/workshops.</p> <p><b>Partial: 0.5 points.</b> Only show evidence of soil management, but have landbank on peat.</p> <p><b>No: 0 points.</b></p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>

49	Commitment to zero burning	<p>Disable if only natural forest-based production.</p> <p><b>Yes: 1 point.</b> Clear commitment to no or zero burning for all new development/planting/sourcing.</p> <p><b>Partial: 0.5 points.</b> No burning commitment, but not clear if applies to all new development/planting/sourcing; or only a commitment to limit the use of fire.</p> <p><b>No: 0 points.</b></p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>
50	Commitment applies to outgrower scheme and independent suppliers	<p>Disable if only natural forest-based production or have no outgrower scheme and no independent suppliers.</p> <p><b>Yes: 1 point.</b> Commitment applies to outgrower scheme and independent suppliers (if have both). Max 0.5 points awarded if zero burning policy only partially meets assessment requirements (see above question).</p> <p><b>Partial: 0.5 points.</b> Commitment only applies to outgrower scheme suppliers or independent suppliers (if have both). No points awarded if zero burning policy only partially meets assessment requirements (see above question).</p> <p><b>No: 0 points.</b></p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>
51	Evidence of management and monitoring fires	<p><b>Yes: 1 point.</b> Evidence of at least one monitoring and one management activity. May also undertake other activities that show evidence of fire management and monitoring, e.g. System for monitoring hotspots/fires; area monitored for hotspots/fires; how manage/deal with reported fires; measures to prevent fires (where ecologically appropriate)</p> <p><b>Partial: 0.5 points.</b> Only one type of activity mentioned; activities only relate to one part of a company's operations.</p> <p><b>No: 0 points.</b></p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>
52	Details/number of hotspots/fires in FMUs controlled by the company	<p><b>Yes: 1 point.</b> Total number of hotspots/fires or details on all hotspots/fires over specified timeframe within FMUs controlled by the company</p> <p><b>Partial: 0.5 points.</b> Only report limited information on fires/hotspots within FMUs controlled by company, or data more than two years old</p> <p><b>No: 0 points.</b> No data or data more than five years old.</p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>
53	Time-bound commitment to reduce GHG emissions intensity	<p><b>Yes: 1 point.</b> Time-bound commitment to reduce GHGs intensity by specific timeframe (i.e. by X% by YYYY). Input year and % or figure if given e.g. 20%.</p> <p><b>Partial: 0.5 points.</b> Commitment but not time bound; commitment does not cover all timber, pulp and paper operations. GHG target, but does not report on intensity specifically.</p> <p><b>No: 0 points.</b></p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>
54	Report GHG emission intensity	<p><b>Yes: 1 point.</b> Report GHG intensity figures. Input latest figure.</p> <p><b>Partial: 0.5 points.</b> Commitment does not cover all timber, pulp and paper operations or data is more than 2 years old. Reports another form of GHG data (e.g. overall emissions)</p> <p><b>No: 0 points.</b> Not reported or data more than five years old.</p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>

55	Progress towards reducing GHG emission intensity	<p><b>Yes: 1 point.</b> Met/maintaining commitment or progressing towards commitment on GHG intensity.</p> <p><b>Partial: 0.5 points.</b> Reported progress, but not meeting commitment. Reports progress against target for another form of GHG data (e.g. overall emissions).</p> <p>No or report change over time but have no target in place: 0 points</p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>
56	Report GHG emissions from land use change	<p>Disable if only natural forest-based operations.</p> <p><b>Yes: 1 point.</b> Report land use change emission figures.</p> <p><b>Partial: 0.5 points.</b> Not clear whether the data provided covers just timber, pulp and paper operations or whole operations; or data is more than 2 years old</p> <p><b>No: 0 points.</b> No data or if data more than five years old.</p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>
57	Methodology used to calculate GHG emissions	<p><b>Yes: 1 point.</b> State methodology used (e.g. WRI/WBCSD GHG Protocol)</p> <p><b>Partial: 0.5 points.</b> If plan to use methodology, but not yet used.</p> <p><b>No: 0 points.</b></p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>

 <b>Water, chemical and pest management</b>			
ID	Indicator	Research protocols	Research sources
58	Time-bound commitment to improve water quality	<p>Disable if no pulp and paper mills.</p> <p><b>Yes: 1 point.</b> Time-bound commitment to improve water quality (or reduce pollution) across all mills.</p> <p><b>Partial: 0.5 points.</b> Commitment refers to only a limited sub-set of company operations; commitment in place but not time bound.</p> <p><b>No: 0 points.</b></p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>
59	Progress towards commitment on water quality	<p>Disable if no pulp and paper mills.</p> <p><b>Yes: 1 point.</b> Met/maintaining commitment or progressing towards commitment on water quality.</p> <p><b>Partial: 0.5 points.</b> Reporting progress or figures on water quality, but not meeting commitment or have no commitment in place.</p> <p><b>No: 0 points.</b></p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>
60	Protection of natural waterways through buffer zones	<p><b>Yes: 1 point.</b> State that buffer zones are in place to protect natural waterways.</p> <p><b>No: 0 points</b></p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>

61	Evidence of treatment of pulp and paper mill effluent	<p>Disable if do not produce pulp and paper or do not own pulp and paper mills.</p> <p><b>Yes: 1 point.</b> Treat wastewater from pulp and paper mills (do not just discharge into waterways without treatment).</p> <p><b>Partial: 0.5 points.</b> If mention treatment of waste water, but do not mention pulp and paper production explicitly.</p> <p><b>No: 0 points.</b></p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>
62	Time-bound commitment to improve water use	<p>Disable if no pulp and paper mills.</p> <p><b>Yes: 1 point.</b> Time-bound commitment to improve water use (or efficiency) across all mills</p> <p><b>Partial: 0.5 points.</b> Commitment refers to only a limited sub-set of company operations; commitment in place but not time bound.</p> <p><b>No: 0 points.</b></p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>
63	Progress towards commitment on water use	<p>Disable if no pulp and paper mills.</p> <p><b>Yes: 1 point.</b> Met/maintaining commitment or progressing towards commitment on water use.</p> <p><b>Partial: 0.5 points.</b> Reporting progress or figures on water use, but not meeting commitment or have no commitment in place.</p> <p><b>No: 0 points.</b></p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>
64	Commitment to eliminate chlorine and chlorine compounds for bleaching	<p>Disable if do not produce pulp and paper or do not own pulp and paper mills.</p> <p><b>Yes: 1 point.</b> Commitment to eliminate chlorine and chlorine compounds for bleaching in paper production; or statement that this has already been achieved.</p> <p><b>No: 0 points.</b></p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>
65	Commitment to minimise the use of chemicals, including pesticides and chemical fertilisers	<p><b>Yes: 1 point.</b> Commitment to minimise, reduce or limit the use of chemicals/toxins, mentioning both (chemical) fertilisers and pesticides (if both used).</p> <p><b>Partial: 0.5 points.</b> If only generally mention reducing chemical/pesticides/fertilisers use</p> <p><b>No: 0 points.</b></p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>
66	No use of World Health Organisation (WHO) Class 1A and 1B pesticides	<p><b>Yes: 1 point.</b> Do not use or only use in emergency/exceptional circumstances.</p> <p><b>Partial: 0.5 points.</b> Time-bound plan for phasing out or only use on specific circumstances.</p> <p><b>No or general statement on phasing out and no time-bound plan: 0 points.</b></p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>
67	No use of chemicals listed under the Stockholm Convention and Rotterdam Convention	<p><b>Yes: 1 point.</b> Do not use or only use in emergency/exceptional circumstances.</p> <p><b>Partial: 0.5 points.</b> Time-bound plan for phasing out; or only use on specific circumstances; or only mention one of the conventions.</p> <p><b>No or general statement on phasing out and no time-bound plan: 0 points.</b></p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>

68	Integrated Pest Management (IPM) approach	<p><b>Yes: 1 point.</b> Clearly have an integrated pest management (IPM) approach, e.g. clear statement about the use of IPM or provide evidence of using natural pest control; figures showing reduction in chemical pesticide use, etc.</p> <p><b>Partial: 0.5 points.</b> Mention IPM, but unclear if implementing this; simply describe what IPM is.</p> <p><b>No: 0 points.</b></p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>
69	Chemical usage per ha or list of chemicals used	<p><b>Yes: 1 point.</b> Chemical usage figures per ha (e.g. fertiliser use or toxicity level); or list of chemicals used in timber, pulp and paper operations.</p> <p><b>Partial: 0.5 points.</b> Chemical usage figures only for some parts of company, or unclear what figures relate to.</p> <p><b>No: 0 points.</b> No data or if data more than five years old.</p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>



### Community, land and labour rights

ID	Indicator	Research protocols	Research sources
70	Commitment to human rights, referencing the UN Declaration of Human Rights or UN Guiding Principles on Business and Human Rights	<p><b>Yes: 1 point.</b> Have commitment to respect/recognise human rights, and refer to UN declaration on human rights or UN guiding principles on business and human rights (also known as the UN Ruggie Principles or Ruggie Framework of “Protect, Respect and Remedy”); or commit to human rights principles as part of being UN Global Compact member; or FSC member (all operations).</p> <p><b>Partial: 0.5 points.</b> Only mention human rights.</p> <p><b>No: 0 points.</b></p> <p>Record if reference found to another international declaration on human rights. To be reviewed on a case by case basis.</p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>
71	Commitment to human rights applies to outgrower scheme and independent suppliers	<p>Disable if have no outgrower scheme and no independent suppliers.</p> <p><b>Yes: 1 point.</b> Commitment applies to outgrower scheme and independent suppliers (if have both, or only to one if only have one). Max 0.5 points awarded if human rights policy only partially meets assessment requirements (see above question).</p> <p><b>Partial: 0.5 points.</b> Commitment only applies to outgrower scheme suppliers or independent suppliers (if have both). No points awarded if human rights policy only partially meets assessment requirements (see above question).</p> <p><b>No: 0 points.</b></p>	

72	Commitment to respect indigenous and local communities' rights	<p><b>Yes: 1 point.</b> Commitment to both local community (or tribal) and indigenous rights that includes mention of the UN Declaration on Rights of Indigenous Peoples or ILO Indigenous and Tribal Peoples Convention (no. 169). A standalone commitment to ILO 169 and/or FSC membership (all operations) can be accepted for full points.</p> <p><b>Partial: 0.5 points.</b> Commitment only to indigenous or local communities rights; or only mention rights in relation to land tenure/FPIC, without reference to UN Declaration/ILO; or commitment is in some way limited in scope (e.g. commitment to rights applies only to new planting).</p> <p><b>No: 0 points.</b></p> <p>Record if reference found to another international declaration on indigenous rights. To be reviewed on a case by case basis.</p>	<p><b>Primary sources:</b> FSC membership database, company website, company annual and sustainability reports, company presentations (whichever is most recent).</p>
73	Commitment to respect legal and customary property rights	<p><b>Yes: 1 point.</b> Specifies legal and customary property rights; or specifies ownership, access, and use rights.</p> <p><b>Partial: 0.5 points.</b> Only mention legal or customary property rights; or mentions only one or two of the following: ownership, access, and use rights; or commitment is in some way limited in scope (e.g. commitment to rights applies only to new planting); or FSC member (all operations).</p> <p><b>No: 0 points.</b> Only mentions legal land ownership.</p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p> <p><b>Secondary sources:</b> FSC membership database</p>
74	Commitment to free, prior and informed consent (FPIC)	<p><b>Yes: 1 point.</b> Commitment applies to all new development/all new planting or state that FPIC is respected across all operations or similar.</p> <p><b>Partial: 0.5 points.</b> If unclear commitment or if clearly limited in scope.</p> <p><b>No: 0 points.</b></p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>
75	FPIC commitment applies to independent suppliers	<p>Disable if no independent suppliers. Maximum of 0.5 points awarded if FPIC policy only partially meets assessment requirements (see above question).</p> <p><b>Yes: 1 point.</b> Commitment applies to independent suppliers. No points awarded if FPIC policy only partially meets assessment requirements (see above question).</p> <p><b>No: 0 points.</b></p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>
76	Details of free, prior and informed consent (FPIC) process available	<p><b>Yes: 1 point.</b> Flowchart or series of steps taken or description of methodology setting out in detail how FPIC principle is operationalised.</p> <p><b>Partial: 0.5 points.</b> Flowchart or steps available but limited detail.</p> <p><b>No: 0 points.</b></p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>
77	Details of process for addressing land conflicts available	<p><b>Yes: 1 point.</b> Reports on process for addressing land conflicts, such as land conflict resolution process, or similar.</p> <p><b>Partial: 0.5 points.</b> Process available but limited detail.</p> <p><b>No: 0 points.</b></p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>

78	Commitment to mitigate impacts on food security	<p><b>Yes: 1 point.</b> Commitment to mitigate impacts on local food security through diversity of crops and/or security of food prices.</p> <p><b>Partial: 0.5 points.</b> Vague commitment to food security or only mention access to food or similar; or food security case study but no policy.</p> <p><b>No: 0 points.</b></p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>
79	Commitment to respect all workers' rights	<p><b>Yes: 1 point.</b> Commitment to respect workers' or labour rights and specify all workers, including direct, indirect, migrant, temporary, casual, etc.</p> <p><b>Partial: 0.5 points.</b> If only mention workers' rights without specifying scope of the commitment (i.e. whether it covers all types of employee).</p> <p><b>No: 0 points.</b></p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>
80	Reference to Fundamental ILO Conventions	<p><b>Yes: 1 point.</b> Refer to all Fundamental ILO Conventions (either by ILO number or refer to the same language as the title i.e. state no forced labour); or FSC member (all operations).</p> <p><b>Partial: 0.5 points.</b> Refer to four or more.</p> <p><b>No or refer to less than four: 0 points.</b></p> <p>Eight Fundamental ILO conventions: Freedom of Association (No. 87); Right to Organise and Collective Bargaining (No. 98); No Forced Labour (No. 29 &amp; No. 105); Minimum Age (No. 138); Worst Forms of Child Labour (No. 182); Equal Remuneration (No. 100); No Discrimination (No. 111)</p>	<p><b>Primary sources:</b> FSC membership database, company website, company annual and sustainability reports, company presentations (whichever is most recent).</p>
81	Total number of employees	<p><b>Yes: 1 point.</b> Across all operations or for timber, pulp and paper operations, if specified. Calculate total if data available and easy to sum. Input figure.</p> <p><b>Partial: 0.5 points.</b> Data more than two years old; figure clearly does not cover all employees (e.g. is only reported for operations in one country); or figure is difficult to calculate using available data (e.g. not simple addition or subtraction of clearly related figures).</p> <p><b>No: 0 points.</b> Not reported or data more than five years old or undated.</p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>
82	Percentage or number of temporary employees	<p><b>Yes: 1 point.</b> Across all operations or for timber, pulp and paper operations, if specified. Input figure and %. Report number or % of temporary employees. Calculate % by dividing by total number of workers if % not reported directly by company. May also be called casual, contract or seasonal employees.</p> <p><b>Partial: 0.5 points.</b> Data more than two years old.</p> <p><b>No: 0 points.</b> Not reported or data more than five years old or undated.</p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>
83	Percentage or number of women employees	<p><b>Yes: 1 point.</b> Across all operations or for timber, pulp and paper operations, if specified. Input figure and %. Report number or % of women employees. Calculate % by dividing by total number of workers if % not reported directly by company.</p> <p><b>Partial: 0.5 points.</b> Data more than two years old; figure clearly does not cover all employees (e.g. is only reported for operations in one country); or if figure is difficult to calculate using available data (e.g. not simple addition or subtraction of clearly related figures).</p> <p><b>No: 0 points.</b> Not reported or data more than five years old or undated.</p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>



84	Commitment to pay minimum wage	<p><b>Yes: 1 point.</b> Company states that a minimum wage is paid to all workers (that meets or exceeds the legal minimum); or evidence that all workers are paid the minimum wage (e.g. using ratio of entry level wage to local minimum wage in line with GRI reporting).</p> <p><b>Partial: 0.5 points.</b> If state minimum wage paid or that pay legal minimum wage, but this is not paid to all workers (i.e. temporary workers paid less); or evidence that all workers are paid the minimum wage is more than one year old.</p> <p><b>No: 0 points.</b> No data or if data more than five years old or undated.</p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>
85	Commitment to address occupational health and safety, referencing the ILO Code of Practice on Safety and Health in Forestry Work	<p><b>Yes: 1 point.</b> Commitment to address health and safety at work or similar for all workers, referencing the ILO Code of Practice on Safety and Health in Forestry Work.</p> <p><b>Partial: 0.5 points.</b> Commitment does not cover all employees; or does not reference ILO Code of Practice on Safety and Health in Forestry Work.</p> <p><b>No: 0 points.</b></p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>
86	Time lost due to work-based injuries	<p><b>Yes: 1 point.</b> For whole company or for timber, pulp and paper operations (i.e. FMUs, processing facilities, etc.). Acceptable metrics include lost time accident rate, lost days rate, accident frequency rate or equivalent (amongst others, please use discretion). Record which metric is being reported.</p> <p><b>Partial: 0.5 points.</b> If unclear what the provided data relates to; or data more than one year old; or data clearly does not cover all employees (e.g. is only reported for operations in one country)</p> <p><b>No: 0 points.</b> No data or over five years old; or data does not cover timber pulp and paper operations (e.g. only provided for rubber operations)</p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>
87	Number of fatalities as a result of work-based accidents	<p><b>Yes: 1 point.</b> For whole company or for timber, pulp and paper operations (FMUs, processing facilities etc.).</p> <p><b>Partial: 0.5 points.</b> If unclear what the provided data relates to; or data more than one year old; or data clearly does not cover all employees (e.g. is only reported for operations in one country)</p> <p><b>No: 0 points.</b> No data or over five years old, or does not cover timber pulp and paper operations (e.g. only rubber operations).</p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>
88	Provision of personal protective equipment and related training	<p><b>Yes: 1 point.</b> Specify that company provides personal protective equipment (PPE) and related training (e.g. pesticide or chainsaw training) to all employees involved in timber, pulp and paper operations.</p> <p><b>Partial: 0.5 points.</b> Only mention PPE or training; or data clearly does not cover all employees (e.g. is only reported for operations in one country)</p> <p><b>No: 0 points.</b></p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>




## Certification standards

ID	Indicator	Research protocols	Research sources
89	Percentage area (ha) verified as being in legal compliance by a third party	<p>Indicator refers to landbank directly controlled (i.e. excluding independent smallholders and outgrower schemes). Award points based on % of land bank verified as being in mandatory (e.g. SVLK) or voluntary (e.g. Rainforest Alliance Timber Legality Verification, NEPCon LegalSource) legal compliance (VLC) by a third party, including percentage certified under FSC or PEFC (or other SFM standard that provides legality verification):</p> <p><b>1 points = 75%-100%;</b> <b>0.5 points = 50-74%;</b> <b>0 points = 0-49%; or not third party verified; or report verified legal origin (VLO) only; or not reported in terms of percentage of FMU area; or percentage cannot be accurately calculated using available figures, or data over five years old</b></p> <p>If multiple schemes used total percentages (if clearly exclusive of each other); or use % figure for the largest amount verified (if cannot determine whether schemes overlap)</p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>
90	Percentage wood/wood fibre supply verified as being in legal compliance by a third party	<p>Disable if no independent or outgrower scheme suppliers.</p> <p>Award points based on % of supply verified as being in mandatory (e.g. SVLK) or voluntary (e.g. Rainforest Alliance Timber Legality Verification, NEPCon LegalSource) legal compliance (VLC) by a third party - including percentage certified under FSC or PEFC (or other SFM standard that provides legality verification):</p> <p><b>1 point = 75%-100%;</b> <b>0.5 points = 50-74%;</b> <b>0 points = 0-49%; or not third party verified; or report VLO only; or not reported in terms of percentage of wood/wood fibre supply; or percentage cannot be accurately calculated using available figures or data is over five years old.</b></p> <p>If multiple schemes used total percentages (if clearly exclusive of each other); or use % figure for the largest amount verified (if cannot determine whether schemes overlap)</p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>
91	Time-bound plan for achieving 100% FSC certification of FMUs	<p>Target can refer to all FMUs or all those eligible for FSC certification given 1994 cut-off.</p> <p><b>Yes: 1 point.</b> If target within five years or already met</p> <p><b>No: 0 points.</b> If target over five years or if missed target</p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>

92	Commitment to source only wood/wood fibre that meets FSC Controlled Wood requirements	<p>Disable if no independent or outgrower scheme suppliers.</p> <p><b>Yes: 1 point.</b> Commitment to only source wood/wood fibre that meets FSC Controlled Wood requirements (or mention all requirements individually). Award point automatically if all wood/wood fibre sourced is FSC certified (see indicator).</p> <p><b>No: 0 points.</b></p> <p>PEFC certified material is not currently considered to meet the requirements of FSC Controlled Wood.</p> <p>FSC categories of unacceptable material: harvested illegally; harvested in violation of traditional and civil rights; harvested from forests with a high conservation value that is threatened by management activities; harvested from forests being converted to plantations or non-forest use; wood from forests in which genetically modified trees are planted.</p>	<b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)
93	Time-bound plan to source 100% FSC certified wood/wood fibre from independent suppliers	<p>Disable if no independent suppliers.</p> <p><b>Yes: 1 point.</b> Time bound commitment to source only FSC / FSC Mix certified wood or wood fibre from independent suppliers within five years; or target already met.</p> <p><b>Partial: 0.5 points.</b> Target over five years or missed; commitment in place to increase the amount of FSC / FSC Mix certified wood or wood fibre sourced, but not to 100%.</p> <p><b>No: 0 points.</b> No commitment.</p>	<b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)
94	Percentage area (ha) FSC certified	<p>Report stated % or divide total certified area by total landbank (using figures from the same source). Indicator refers to landbank directly controlled (i.e. excluding independent smallholders and outgrower schemes).</p> <p><b>2 points = 75%-100%; 1.5 points = 50-74%; 1 point = 25-49%; 0.5 points = 1-24%, or data more than one year old; 0 points = 0%; or no data or data over five years old; or percentage figure cannot be calculated using available data.</b></p> <p>If company is disassociated from the FSC still assess against indicator.</p>	<b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)
95	Percentage of wood/wood fibre supply from outgrower scheme and/or independent suppliers that is FSC-certified	<p>Disable if company has neither outgrower scheme nor independent suppliers.</p> <p>Report stated % or divide amount certified by amount of wood/wood fibre purchased. Both 100% FSC certified and FSC Mix acceptable. State in explanation if figure relates to outgrower scheme or independent suppliers or both.</p> <p><b>2 points = 75%-100%; 1.5 points = 50-74%; 1 point = 25-49%; 0.5 points = 1-24% or data more than one year old; 0 points = 0% or no data or data over five years old; or percentage figure cannot be calculated using available data.</b></p>	<b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)

96	Percentage area (ha) PEFC-certified	<p>Disable if do not operate in a country with a PEFC-endorsed SFM standard; or if company has 100% FSC certification of its landbank; or a time-bound plan for achieving 100% FSC certification. Indicator refers to landbank directly controlled (i.e. excluding independent smallholders and outgrower schemes).</p> <p><b>2 points = 75%-100%; 1.5 points = 50-74%; 1 point = 25-49%; 0.5 points = 1-24% or data more than one year old; 0 points = 0% or no data or data over five years old; or percentage figure cannot be calculated using available data.</b></p> <p>List of endorsed national standards: <a href="https://www.pefc.org/standards/national-standards/endorsed-national-standards">https://www.pefc.org/standards/national-standards/endorsed-national-standards</a></p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>
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 <b>Smallholders and suppliers</b>			
ID	Indicator	Research protocols	Research sources
97	Programme to support outgrower scheme smallholders	<p>Disable if no outgrower scheme smallholders. Input types of activities.</p> <p><b>Yes: 1 point.</b> Has programme to support outgrower scheme smallholders and provides details of types of support.</p> <p><b>Partial: 0.5 points:</b> Has programme to support outgrower scheme smallholders.</p> <p><b>No: 0 points</b></p> <p>Example activities include: yields and productivity, health and safety training, good forestry practices, financial management, increasing access to inputs and markets, cooperative development, securing land tenure, certification, etc.</p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>
98	Percentage of outgrower scheme smallholders involved in programme	<p>Disable if no outgrower scheme smallholders. Input figure or %.</p> <p><b>Yes: 1 point.</b> Percentage figure available or easy to calculate using available information.</p> <p><b>Partial: 0.5 points.</b> Figure only available and not able to easily calculate percentage</p> <p><b>No: 0 points.</b> No data; data more than five years old; or from an undated source; or percentage figure cannot be calculated using available data.</p>	<p><b>Primary sources:</b> TFT website (e.g. the TFT Transparency Hub), Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>
99	Programme to support independent smallholders	<p>Disable if no independent smallholders. Input types of activities.</p> <p><b>Yes: 1 point.</b> Has programme to support independent smallholders and provides details of types of support.</p> <p><b>Partial: 0.5 points:</b> Has programme to support independent smallholders.</p> <p><b>No: 0 points</b></p> <p>For example: yields and productivity, health and safety training, good forestry practices, financial management, increasing access to inputs and markets, cooperative development, securing land tenure, certification, etc.</p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>

100	Percentage of independent smallholders involved in programme	Disable if no independent smallholders. Input figure or %. <b>Yes: 1 point.</b> Percentage figure available or easy to calculate using available information. <b>Partial: 0.5 points.</b> Figure only available and not able to easily calculate percentage <b>No: 0 points.</b> No data; data more than five years old; or from an undated source; or percentage figure cannot be calculated using available data.	<b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)
101	Process used to prioritise, assess and/or engage suppliers on compliance with company's policy and/or legal requirements	Disable if company has no independent suppliers. <b>Yes: 1 point.</b> Describe the tools or method that the company uses to prioritize, assess and/or engage suppliers (e.g. spatial monitoring, details of engagement process, etc.). <b>No: 0 points</b>	<b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)
102	Suspension or exclusion criteria for suppliers	Disable if company has no independent suppliers. <b>Yes: 1 point.</b> If clearly state criteria by which suppliers are excluded, such as steps that will be taken and timeframes for action. <b>No: 0 points</b>	<b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)
103	Percentage of suppliers assessed and/or engaged	Disable if company has no independent suppliers. Input figure or %. <b>Yes: 1 point.</b> Percentage figure available or easy to calculate using available information. Partial: Figure only available and not able to easily calculate percentage <b>No: 0 points.</b> No data; data more than five years old; or from an undated source; or percentage figure cannot be calculated using available data.	<b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)



## Governance and grievances

ID	Indicator	Research protocols	Research sources
104	Commitment to ethical conduct and prohibition of corruption	<b>Yes: 1 point.</b> Commitment to both (1) ethical/fair conduct and (2) prohibition of corruption (e.g. bribery, fraud). <b>Partial: 0.5 points.</b> Only mentions one. <b>No: 0 points</b>	<b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)
105	Whistleblowing procedure	<b>Yes: 1 point.</b> Flowchart or clear description of steps taken, including how whistleblowers are protected. <b>Partial: 0.5 points.</b> If only state that they allow for whistleblowing <b>No: 0 points</b>	<b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)

106	Own grievance or complaints system	<p><b>Yes: 1 point.</b> Clear grievance or complaints system e.g. employees can fill in a specific form if they have a grievance.</p> <p><b>Partial: 0.5 points.</b> If only mention they have grievance system, but no other details, or only system for certain issues or in relation to only certain policies. State in answer.</p> <p><b>No: 0 points</b></p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>
107	Grievance or complaints system is accessible to internal and external stakeholders	<p><b>Yes: 1 point.</b> Grievance or complaints system is accessible to internal and external stakeholders.</p> <p><b>Partial: 0.5 points.</b> Grievance or complaints system is accessible to only internal or external stakeholders.</p> <p><b>No: 0 points.</b></p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>
108	Details of grievances disclosed, if anonymity not requested, including the following: date; issue; complainant category; actions taken; status	<p>All details disclosed: <b>2 points</b></p> <p>Three or four details: <b>1 point</b></p> <p>One or two details: <b>0.5 points</b></p> <p>None or only provide a summary table on number and type of grievances: <b>0 points</b></p>	<p><b>Primary sources:</b> Company website, company annual and sustainability reports, company presentations (whichever is most recent)</p>