



## Indicators and scoring criteria for assessing natural rubber producers and processors – March 2021

SPOTT uses a detailed framework of 123 indicators and scoring criteria to assess natural rubber producers and processors on the public disclosure of their policies, operations and commitments to environmental, social and governance (ESG) best practice. This ensures a fair and consistent approach to assessing all companies on SPOTT. To gain points, a company must make the required information publicly available on its website; within its annual reports, sustainability reports, presentations or other public documents; on the websites of its parent company and/or subsidiaries (if applicable), or on specific third-party platforms (“External sources”).

SPOTT classifies indicators according to the following categories:

**Organisation:** The transparency and content of company disclosure regarding its operations, assets and management structure.

*Examples include total landbank hectareage, the number of mills owned, reporting of salary by gender, and whether the company publishes a sustainability report.*

**Policy:** The transparency and content of company disclosure regarding the policies, commitments and processes it has to guide its operations and practices on the ground.

*Examples include policies on no deforestation, zero burning, and respecting human rights.*

**Practice:** The transparency and content of company disclosure regarding activities it undertakes, in order to actively progress towards its targets and implement its policies and commitments on the ground.

*Examples include reported activities to monitor deforestation and to manage fires in concessions, and the percentage of the company’s supply traceable to mill and plantation/concession level.*

Within the practice category, SPOTT differentiates between data that is self-reported by companies and data that is externally verified (aligning with the Accountability Framework Initiative [AFi]),<sup>1</sup> as follows:

**Externally verified:** Assessment and validation of compliance, performance and/or actions taken by a company relative to its commitment that is verified by either a second- or third-party (as defined by the AFi).


**Self-reported:** Reporting of compliance, performance, and/or actions taken by a company relative to its commitment that is not externally verified, including data that is verified by a first-party (as defined by the AFi).














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<sup>1</sup> [https://accountability-framework.org/definitions/?definition\\_category=44](https://accountability-framework.org/definitions/?definition_category=44)

Disclosure types: ■ Organisation ■ Policy ■ Practice

**Disclaimer:** Indicators have been classified as Environmental (E), Social (S), Governance (G) or a combination thereof. ZSL recognises that many issues cover multiple dimensions of ESG but has classified the indicators based on their predominant impact where possible.

 <b>Sustainability policy and leadership</b>		
ID	Indicator	Scoring criteria
1 <span style="color: #92D050;">■</span>	Sustainable natural rubber policy or commitment for all its operations ESG	<p>✔ [1 point] <b>Yes:</b> Has own policy on sustainable/responsible/ethical (or similar) natural rubber for all the company's natural rubber operations (i.e. all natural rubber it produces, processes, purchases and/or trades), or clearly commits to the policy of its parent company or a buyer which covers all of its operations. Can be a standalone document or clear policies on sustainability. The policy should cover multiple dimensions of sustainability across the company's operations covering both social and environmental issues.</p> <p>Ⓜ [0.5 points] <b>Partial:</b> Commits to policy of its parent company or buyer, but does not clearly state that it applies to all the company's operations; or has policy, but not clear that policy applies to all of its own operations (i.e. all natural rubber it produces, processes, purchases and/or trades); or only general policies/commitments; or policy does not cover both social and environmental issues.</p> <p>✘ [0 points] <b>No:</b> Has no policy/commitments; or only general statement that commits to sustainability; or only has a corporate social responsibility (CSR) programme.</p>
2 <span style="color: #92D050;">■</span>	Sustainability policy or commitment applies to all suppliers excluding smallholders ESG	<p><b>Disabled if no suppliers or only sources from smallholders.</b></p> <p>✔ [1 point] <b>Yes:</b> Has own policy on sustainable/responsible/ethical (or similar) natural rubber for all suppliers (excluding smallholder suppliers). Can be a standalone document or clear policies on sustainability. The policy should cover multiple dimensions of sustainability across all operations covering both social and environmental issues.</p> <p>Ⓜ [0.5 points] <b>Partial:</b> Commitment only applies to some suppliers (excluding smallholders); or only general policy/commitments; or policy does not cover both social and environmental issues; or has separate supplier/sourcing policy that is more limited in scope than main sustainability policy.</p> <p>✘ [0 points] <b>No:</b> Does not meet requirements for this indicator.</p>
3 <span style="color: #92D050;">■</span>	High-level position of responsibility for sustainability G	<p>✔ [1 point] <b>Yes:</b> Reports high-level position with sustainability responsibility, excluding board members.</p> <p>Ⓜ [0.5 points] <b>Partial:</b> Sustainability team or similar, but not clear which position has high-level responsibility; or data between two and five years old.</p> <p>✘ [0 points] <b>No:</b> No data; data over five years old; or undated.</p>
4 <span style="color: #92D050;">■</span>	One or more members within the board of the company have responsibility for sustainability G	<p><b>Disabled if company is not publicly listed and does not have a board.</b></p> <p>✔ [1 point] <b>Yes:</b> One or more members have responsibility for sustainability within the board of directors.</p> <p>Ⓜ [0.5 points] <b>Partial:</b> Data between two and five years old.</p> <p>✘ [0 points] <b>No:</b> No data; data over five years old; or undated.</p>

	<b>Sustainability policy and leadership</b>	
<b>5</b> 	Percentage or number of women in senior management team SG	<p>  <b>[1 point] Yes:</b> Reports number or percentage of women in senior management team or equivalent. Calculate percentage by dividing total number of senior management team if percentage not reported by company.         </p> <p>  <b>[0.5 points] Partial:</b> Gender balance not directly reported by company, but calculated from e.g. staff profiles/photos; or data between two and five years old.         </p> <p>  <b>[0 points] No:</b> No data; or data over five years old; or undated.         </p> <p> <b>N.B.</b> Senior management team is defined as a group of higher level executives within a company (normally five to twenty people).         </p>
<b>6</b> 	Percentage or number of women board members SG	<p> <b>Disabled if company is not publicly listed and does not have a board.</b> </p> <p>  <b>[1 point] Yes:</b> Reports number or percentage of women board of directors' members. Calculate percentage by dividing total number of board members if percentage not reported by company.         </p> <p>  <b>[0.5 points] Partial:</b> Gender balance not directly reported by company, but calculated from e.g. staff profiles/photos; or data between two and five years old.         </p> <p>  <b>[0 points] No:</b> No data; or data over five years old; or undated.         </p>
<b>7</b> 	Member of multiple industry schemes or other external initiatives to reduce negative environmental or social outcomes associated with natural rubber production ES	<p> <b>Scope</b>  <b>Comprehensive:</b> Member of two or more schemes/initiatives.  <b>Limited:</b> Member of only one scheme/initiative; or only subsidiary/parent company is a member of one or more schemes/initiatives.  <b>Insufficient:</b> No membership.         </p> <p> <b>Scoring</b>   <b>[1 point] Yes:</b> Comprehensive.   <b>[0.5 points] Partial:</b> Limited.   <b>[0 points] No:</b> Insufficient.         </p> <p> <b>External sources:</b> SNR-i <a href="http://www.snr-i.org/SNR-i%20Working%20Group%20and%20Members_6_1.htm">http://www.snr-i.org/SNR-i%20Working%20Group%20and%20Members_6_1.htm</a>            FSC <a href="http://memberportal.fsc.org/">http://memberportal.fsc.org/</a>; PEFC <a href="https://www.pefc.org/about-pefc/membership/international-stakeholder">https://www.pefc.org/about-pefc/membership/international-stakeholder</a>; Fair Rubber Association <a href="https://www.fairrubber.org/about-us/brands-with-the-fair-rubber-logo/">https://www.fairrubber.org/about-us/brands-with-the-fair-rubber-logo/</a>; UNGC <a href="http://www.unglobalcompact.org/what-is-gc/participants">www.unglobalcompact.org/what-is-gc/participants</a>; WBCSD <a href="http://www.wbcsd.org/Overview/Our-members">http://www.wbcsd.org/Overview/Our-members</a>; TFA 2020 <a href="https://www.tropicalforestalliance.org/en/collective-action-agenda/partners/">https://www.tropicalforestalliance.org/en/collective-action-agenda/partners/</a>; HCS <a href="http://highcarbonstock.org/members/">http://highcarbonstock.org/members/</a>; HCVRN <a href="https://hcvnetwork.org/who-we-are/">https://hcvnetwork.org/who-we-are/</a>; FFA <a href="http://www.firefreealliance.org/organizations.html">http://www.firefreealliance.org/organizations.html</a>; Natural Capital Coalition <a href="http://naturalcapitalcoalition.org/who/coalition-organizations/">http://naturalcapitalcoalition.org/who/coalition-organizations/</a>; GRI Community member <a href="https://www.globalreporting.org/reporting-support/gri-community/community-members/">https://www.globalreporting.org/reporting-support/gri-community/community-members/</a>; NYDF <a href="https://www.nydfglobalplatform.org/endorsers/">https://www.nydfglobalplatform.org/endorsers/</a>  <b>or others clearly focused on reducing negative environmental or social outcomes associated with natural rubber production (assessed on case-by-case basis).</b> </p>







## Sustainability policy and leadership

<p><b>8</b></p> <p>■</p>	<p>Collaboration with stakeholders to reduce negative environmental or social outcomes associated with natural rubber production</p> <p>ES</p>	<p><b>Scope</b></p> <p><b>Comprehensive:</b> Describes activities with stakeholders (governments/NGOs/academic institutions) to support positive environmental or social outcomes associated with natural rubber production, such as jurisdictional approaches, sectoral initiatives, multi-stakeholder or community collaborations, or strengthening of certification schemes.</p> <p><b>Limited:</b> Provides examples of activities with stakeholders, but no/very limited details given or not clearly focused on reducing negative environmental or social outcomes associated with natural rubber production; or data between two and five years old.</p> <p><b>Insufficient:</b> No data; or data over five years old; or undated.</p> <p><b>Scoring</b></p> <p>✓ [1 point] <b>Yes:</b> Comprehensive.</p> <p>Ⓟ [0.5 points] <b>Partial:</b> Limited.</p> <p>✗ [0 points] <b>No:</b> Insufficient.</p>
<p><b>9</b></p> <p>■</p>	<p>Sustainability report published within last two years</p> <p>ESG</p>	<p>✓ [1 point] <b>Yes:</b> Published sustainability report, progress update or integrated annual/sustainability report within last two years (i.e. can publish in year of assessment minus two years and cover year of assessment minus three years). The report should cover both environmental and social in detail.</p> <p>Ⓟ [0.5 points] <b>Partial:</b> Report/progress update published between two and three years ago.</p> <p>✗ [0 points] <b>No:</b> No report; or report/progress update published more than three years ago; or limited details given in report.</p> <p><b>External source:</b> GRI database <a href="http://database.globalreporting.org/search/">http://database.globalreporting.org/search/</a>.</p>
<p><b>10</b></p> <p>■</p>	<p>Climate risks assessment available</p> <p>EG</p>	<p><b>Scope</b></p> <p><b>Comprehensive:</b> The company has conducted and published an assessment of climate-related risks including for example: actual and potential impacts of climate change on the company; metrics, targets and processes used to assess or manage climate risks; responsibilities. CDP Climate questionnaire can be accepted if publicly available.</p> <p><b>Limited:</b> Only the summary of the risk assessment is available.</p> <p><b>Insufficient:</b> No climate-related risks assessment or summary available.</p> <p><b>N.B.</b> See further information and guidance on conducting climate risk assessments on TCFD website (<a href="https://www.fsb-tcfd.org/publications/final-implementing-tcfd-recommendations/">https://www.fsb-tcfd.org/publications/final-implementing-tcfd-recommendations/</a>).</p> <p><b>Scoring</b></p> <p><b>N.B.</b> Companies may report progress in multiple ways but are awarded points for the highest scoring category.</p> <p>✓ [1 point] <b>Yes:</b> Comprehensive, externally verified.</p> <p>Ⓟ [0.75 points] <b>Partial:</b> Limited, externally verified; OR comprehensive, self-reported.</p> <p>Ⓟ [0.5 points] <b>Partial:</b> Limited, self-reported.</p> <p>✗ [0 points] <b>No:</b> Insufficient.</p>







## Landbank, maps and traceability



ID	Indicator	Scoring criteria
11 	Lists countries and operations ES	<p>✔ <b>[1 point] Yes:</b> Provides details of countries of operation and the nature of operations within those countries (e.g. plantations, production facilities). Only include operations upstream and one level downstream (e.g. no sales offices, trading centres).</p> <p>Ⓜ <b>[0.5 points] Partial:</b> Company only provides a list of countries where it operates; or only provides partial information (e.g. not all countries listed, details operations only for some countries not all).</p> <p>✘ <b>[0 points] No:</b> No information.</p> <p><b>N.B.</b> Information to be considered unavailable if hard to find/compile – e.g. can only be identified through multiple unrelated webpages.</p>
12 	Total land area managed/controlled for natural rubber (ha) ES	<p>✔ <b>[1 point] Yes:</b> Total landbank the company manages/controls for natural rubber (may include infrastructure or other crops if clearly stated).</p> <p>Ⓜ <b>[0.5 points] Partial:</b> Only provides total landbank (including other crops) but the area for natural rubber is unclear; or data provided does not cover company's known scope of operations; or figure complicated to calculate; or contradictory figures are published from same time period (i.e. same year); or data between two and five years old.</p> <p>✘ <b>[0 points] No:</b> No data; or data over five years old; or undated; or figure provided aggregates area controlled by the company and its independent suppliers.</p> <p><b>N.B.</b> Contradictory figures are those which deviate from each other by more than 5%. For example, if the Annual Report states 20,178 ha planted and the Sustainability Report states a figure which is 1,008 ha more or less than 20,178, then these are deemed contradictory figures.</p>
13 	Total natural rubber planted area (ha) ES	<p>✔ <b>[1 point] Yes:</b> Total area planted with trees for wood/wood fibre production, including scheme smallholders areas, if applicable. State in explanation if includes/excludes scheme smallholders areas.</p> <p>Ⓜ <b>[0.5 points] Partial:</b> Data between two and five years old; or data provided does not cover known scope of operations; or figure complicated to calculate; or contradictory figures* are published from same time period (i.e. same year).</p> <p>✘ <b>[0 points] No:</b> No data; data over five years old; or undated; or figure provided aggregates area controlled by the company and its independent suppliers.</p> <p><b>N.B.</b> Contradictory figures are those which deviate from each other by more than 5%. For example, if the Annual Report states 20,178 ha planted and the Sustainability Report states a figure which is 1,008 ha more or less than 20,178, then these are deemed contradictory figures.</p>
14 	Scheme smallholders/outgrowers planted area (ha) ES	<p><b>Disabled if no scheme smallholders/outgrowers.</b></p> <p>✔ <b>[1 point] Yes:</b> Total scheme smallholder/outgrower area planted with natural rubber trees.</p> <p>Ⓜ <b>[0.5 points] Partial:</b> Data between two and five years old; or data provided does not cover company's known scope of operations; or figure complicated to calculate; or contradictory figures are published for same time period (i.e. same year).</p> <p>✘ <b>[0 points] No:</b> No data; or data over five years old; or undated.</p> <p><b>N.B.</b> Contradictory figures are those which deviate from each other by more than 5%. For example, if the Annual Report states 20,178 ha planted and the Sustainability Report states a figure which is 1,008 ha more or less than 20,178, then these are deemed contradictory figures.</p>





















## Landbank, maps and traceability

<p><b>15</b></p>	<p>Unplanted (areas designated for future planting) (ha) ES</p>	<p>✔ <b>[1 point] Yes:</b> Area not yet planted, but that has been designated for future planting of natural rubber trees, or that has obtained the necessary permits for planting (e.g. obtained HGU in Indonesia).</p> <p>⚠ <b>[0.5 points] Partial:</b> Unclear terminology (i.e. states "unplantable", or "unplanted including infrastructure"); or data does not cover company's known scope of operations; or figure complicated to calculate; or contradictory figures are published from same time period (i.e. same year); or data between two and five years old.</p> <p>✘ <b>[0 points] No:</b> No data; or data over five years old; or undated.</p> <p><b>N.B.</b> Contradictory figures are those which deviate from each other by more than 5%. For example, if the Annual Report states 20,178 ha planted and the Sustainability Report states a figure which is 1,008 ha more or less than 20,178, then these are deemed contradictory figures.</p>
<p><b>16</b></p>	<p>Conservation set-aside area, including High Conservation Value (HCV) area (ha) ES</p>	<p>✔ <b>[1 point] Yes:</b> Area set aside for conservation, including HCV area, HCS area, and other areas such as peatlands, steep slopes, etc. If company reports 0 ha, still award full points.</p> <p>⚠ <b>[0.5 points] Partial:</b> Data between two and five years old; or data provided does not cover company's known scope of operations; or figure complicated to calculate; or contradictory figures are published from same time period (i.e. same year).</p> <p>✘ <b>[0 points] No:</b> No data; or data over five years old; or undated; or figure provided aggregates area set aside by the company and its suppliers.</p> <p><b>N.B.</b> Contradictory figures are those which deviate from each other by more than 5%. For example, if the Annual Report states 20,178 ha planted and the Sustainability Report states a figure which is 1,008 ha more or less than 20,178, then these are deemed contradictory figures.</p>
<p><b>17</b></p>	<p>Maps of estates/management units ES</p>	<p><b>Disabled if only a processor/trader.</b></p> <p>✔ <b>[1 point] Yes:</b> Has names and geo-referenced maps which clearly show estate boundaries (e.g. shapefile or KML) for all estates. Information must be in one or two places rather than spread in multiple places.</p> <p>⚠ <b>[0.5 points] Partial:</b> Has both names and geo-referenced maps for some estates; or unclear if covers all estates; or only static image file showing locations of all/some estates; or only some coordinates which do not show estate boundaries; or data between two and five years old.</p> <p>✘ <b>[0 points] No:</b> No data; or data over five years old; or undated; or static image file not at a local scale (i.e. cannot determine accurately where estates are located); or text on image unreadable.</p> <p><b>N.B.</b> If clearly states no expansion in landbank then maps may be over two years old for full points.</p> <p><b>External sources:</b> FSC database <a href="https://info.fsc.org/certificate.php">https://info.fsc.org/certificate.php</a>.</p>
<p><b>18</b></p>	<p>Management plans for natural rubber production are available for all estates/management units ES</p>	<p>✔ <b>[1 point] Yes:</b> Management plans (or summaries) available for all estates/management units directly controlled by the company.</p> <p>⚠ <b>[0.5 points] Partial:</b> Only a limited number of management plans publicly available; or unclear whether this is the case.</p> <p>✘ <b>[0 points] No:</b> Does not meet requirements for this indicator.</p> <p><b>External sources:</b> FSC database <a href="https://info.fsc.org/certificate.php">https://info.fsc.org/certificate.php</a>.</p> <p><b>N.B.</b> Management plans for the whole unit should include basic information on the unit (e.g. geography, maps, soils), describe management practices and procedures (e.g. SOPs) and set out objectives and monitoring of the plantation including environmental and social aspects. Management plans can also include activities on set-aside areas.</p>

	<b>Landbank, maps and traceability</b>	
<b>19</b> 	Number of company-owned natural rubber processing facilities ES	<p><b>Disabled if company does not own natural rubber processing facilities.</b></p> <p>✓ <b>[1 point] Yes:</b> Number of natural rubber processing facilities owned by the company. State in explanation if any other processing facilities in development.</p> <p>Ⓟ <b>[0.5 points] Partial:</b> Data between two and five years old; or data provided does not cover company's known scope of operations; or contradictory figures are published from same time period (i.e. same year).</p> <p>✗ <b>[0 points] No:</b> No data; or data over five years old; or undated.</p> <p><b>N.B.</b> Contradictory figures are those which deviate from each other by more than 5%. For example, if the Annual Report states 50 processing facilities and the Sustainability Report states a figure which is 3 more or less, then these are deemed contradictory figures.</p>
<b>20</b> 	Names and coordinates of company-owned natural rubber processing facilities ES	<p><b>Disabled if company does not own natural rubber processing facilities.</b></p> <p>✓ <b>[1 point] Yes:</b> Names and coordinates or addresses or referenced maps (shapefile, KML, etc.) for all natural rubber processing facilities. For coordinates/addresses check that these can be used to generate location using GoogleMaps – all or if many facilities test a sample. Information must match number of facilities reported by company (dated) and must be in one or two places rather than spread in multiple places.</p> <p>Ⓟ <b>[0.5 points] Partial:</b> As above, but only for some facilities; or only static image showing location of all facilities; or only names of facilities; or no dated source indicating number of facilities controlled (i.e. received zero points for indicator above); or otherwise unclear.</p> <p>✗ <b>[0 points] No:</b> No data; or static image file not at a local scale (i.e. cannot determine accurately where facilities are located); or text on image unreadable.</p>
<b>21</b> 	Commitment to traceability of the whole supply chain ESG	<p><b>Disabled if no suppliers.</b></p> <p>✓ <b>[1 point] Yes:</b> Commitment to trace natural rubber throughout the whole supply chain; or at least to industrial plantation level.</p> <p>Ⓟ <b>[0.5 points] Partial:</b> Commitment to trace natural rubber only to processing facility level.</p> <p>✗ <b>[0 points] No:</b> No commitment.</p>

	<b>Certification standards and sustainability initiatives</b>	
ID	Indicator	Scoring criteria
<b>22</b> 	Member of the Global Platform for Sustainable Natural Rubber (GPSNR) ESG	<p><b>Scope</b></p> <p><b>Comprehensive:</b> Whole company/group is a member of GPSNR.</p> <p><b>Limited:</b> Only subsidiary/subsidiaries are members.</p> <p><b>Insufficient:</b> Neither company nor any of its natural rubber subsidiaries are members; or GPSNR membership is currently suspended.</p> <p><b>Scoring</b></p> <p>✓ <b>[1 point] Yes:</b> Comprehensive.</p> <p>Ⓟ <b>[0.75 points] Partial:</b> Limited.</p> <p>✗ <b>[0 points] No:</b> Insufficient.</p> <p><b>External source:</b> GPSNR members <a href="https://gpsnr.org/our-members">https://gpsnr.org/our-members</a>.</p>

	<h2>Certification standards and sustainability initiatives</h2>	
<b>23</b> 	Submitted self-declaration form for the Sustainable Natural Rubber Initiative (SNR-i) ESG	<p>  <b>[1 point] Yes:</b> Submitted self-declaration form for the SNR-i.   <b>[0.5 points] Partial:</b> Only a subsidiary has submitted the form.   <b>[0 points] No:</b> Self-declaration not submitted.  <b>External source:</b> List of Self-Declared Organisations <a href="http://snr-i.org/List+of+Self-Declared+Organisations_47_1.htm">http://snr-i.org/List+of+Self-Declared+Organisations_47_1.htm</a>.         </p>
<b>24</b> 	Percentage area (ha) FSC certified ESG	<p> <b>Scoring</b>            Companies are awarded up to 1.0 point based on the percentage of area that is FSC certified (i.e. 0.4 points are awarded for companies that have 40% of their area FSC certified).            If percentage is not available, divide total landbank by total FSC FM certified area, using figures from the same source. Indicator refers to landbank directly controlled (i.e. excluding independent smallholders and outgrower schemes).   <b>[1 point] Yes:</b> 100% certified.   <b>[0.01-0.99 points] Partial:</b> 1-99% certified.   <b>[0 points] No:</b> 0% certified; or percentage figure cannot be calculated using available data; or not clear whether figure covers all operations and/or includes suppliers; or data over two years old; or undated.  <b>External source:</b> <a href="https://info.fsc.org/certificate.php">FSC https://info.fsc.org/certificate.php</a>.         </p>
<b>25</b> 	Certified under voluntary sustainability certification scheme ESG	<p> <b>Scope</b>  <b>Comprehensive:</b> Any of the company's natural rubber operations certified under voluntary schemes, including SAN, ISCC, PEFC and organic certification.  <b>Limited:</b> Only ISO 14001 certified; or audited, but not yet clearly certified; or certified by a voluntary standard where audit criteria are not publicly available (e.g. GOLS).  <b>Insufficient:</b> Member of scheme/s, but not yet certified or audited.  <b>Scoring</b>  <b>N.B.</b> Companies may report progress in multiple ways but are awarded points for the highest scoring category.   <b>[1 point] Yes:</b> Comprehensive, externally verified.   <b>[0.75 points] Partial:</b> Limited, externally verified; OR comprehensive, self-reported.   <b>[0.5 points] Partial:</b> Limited, self-reported.   <b>[0 points] No:</b> Insufficient.  <b>External sources:</b> FSC <a href="https://info.fsc.org/certificate.php">https://info.fsc.org/certificate.php</a>; Rainforest Alliance <a href="https://www.rainforest-alliance.org/business/solutions/certification/agriculture/certificate-search-public-summaries/">https://www.rainforest-alliance.org/business/solutions/certification/agriculture/certificate-search-public-summaries/</a>; ISCC <a href="https://www.iscc-system.org/certificates/all-certificates/">https://www.iscc-system.org/certificates/all-certificates/</a>; PEFC <a href="https://www.pefc.org/find-certified">https://www.pefc.org/find-certified</a>.         </p>
<b>26</b> 	Commitment to become 100% certified under voluntary sustainability certification scheme ESG	<p>  <b>[1 point] Yes:</b> Commitment to become 100% certified under voluntary schemes (for example FSC, SAN, GOLS, ISCC, PEFC, organic certification) and provides name of certification.   <b>[0.5 points] Partial:</b> Commitment in place to increase certification but not to 100% (i.e. an incremental target); or commitment to become 100% certified but no certification named. Detail target in explanation.   <b>[0 points] No:</b> Does not meet requirements for this indicator.         </p>








## Deforestation and biodiversity

ID	Indicator	Scoring criteria
27 ■ E	Commitment to zero deforestation or zero conversion of natural ecosystems	<p><b>Disabled if only a processor/trader.</b></p> <p>✔ [1 point] <b>Yes:</b> Company specifies a commitment to "no/zero deforestation" or "no/zero conversion" of natural ecosystems; or clearly states will not develop on HCV, HCS and peatland. Commitment must be in place as of 1st Jan 2020. State commitment in explanation.</p> <p>Ⓟ [0.5 points] <b>Partial:</b> Company only has no/zero NET deforestation (acknowledges that some forest loss could be offset by forest restoration such as through purchasing REDD+, offsets or mitigation banking); or has unclear no deforestation commitment; or only has a time-bound commitment to zero deforestation in the future.</p> <p>✘ [0 points] <b>No:</b> Does not meet requirements for this indicator. Company has no commitment to reducing deforestation/ conversion.</p> <p><b>N.B.</b> Commitments made through outside initiatives are acceptable, but must meet the requirements of the indicator. For example, the New York Declaration on Forests (NYDF) allows;</p> <p>1) a weaker no NET deforestation approach. This SPOTT indicator requires a commitment to zero deforestation, and;</p> <p>2) Commits only to end forest loss by 2030. This SPOTT indicator requires a zero-deforestation commitment to be implemented no later than 1st Jan 2020 for full points. Partial parts are earned for a time-bound commitment to zero deforestation after 1st Jan 2020.</p>
28 ■ E	Commitment to zero deforestation or zero conversion of natural ecosystems applies to all sourcing excluding smallholders	<p><b>Disabled if no suppliers or only sources from smallholders.</b></p> <p>✔ [1 point] <b>Yes:</b> Company specifies commitment to "no/zero deforestation" or "no/zero conversion" of natural ecosystems, or to not develop on HCV, HCS and peatland applies to all suppliers. Commitment must be in place as of 1st Jan 2020.</p> <p>Ⓟ [0.5 points] <b>Partial:</b> Company specifies has no/zero net deforestation (acknowledges that some forest loss could be offset by forest restoration such as through purchasing REDD+, offsets or mitigation banking) which applies to all suppliers; or has unclear no deforestation commitment which applies to all suppliers, or zero deforestation commitment only applies to some suppliers; or only has a time-bound commitment to sourcing from suppliers with a zero deforestation policy in the future.</p> <p>✘ [0 points] <b>No:</b> Does not meet requirements for this indicator. Company has no commitment to reducing deforestation/ conversion.</p> <p><b>N.B.</b> Commitments made through outside initiatives are acceptable, but must meet the requirements of the indicator. For example, the New York Declaration on Forests (NYDF) allows;</p> <p>1) a weaker no NET deforestation approach. This SPOTT indicator requires a commitment to zero deforestation, and;</p> <p>2) Commits only to end forest loss by 2030. This SPOTT indicator requires a zero-deforestation commitment to be implemented no later than 1st Jan 2020 for full points. Partial points are earned for a time-bound commitment to zero deforestation after 1st Jan 2020.</p>
29 ■ E	Criteria for defining deforestation	<p>✔ [1 point] <b>Yes:</b> Specifies the criteria or types of forest/areas that are not to be deforested (e.g. primary forests, Intact Forest Landscapes (IFLs), secondary forests, disturbed forests, HCS areas, HCV areas, etc.) and specifies a cut-off date beyond which deforestation or conversion would not be accepted. No points awarded if no commitment to no deforestation.</p> <p>Ⓟ [0.5 points] <b>Partial:</b> Only specifies the criteria/types of forests/areas that are not to be deforested or a cut-off date.</p> <p>✘ [0 points] <b>No:</b> Does not meet requirements for this indicator.</p>
















## Deforestation and biodiversity

<p><b>30</b></p> 	<p>Evidence of monitoring deforestation</p> <p>E</p>	<p><b>Scope</b></p> <p><b>Comprehensive:</b> specifies how deforestation is being monitored (i.e. how monitoring encroachment), including the extent of the area monitored and timeframe. Look for references to spatial monitoring, encroachment, patrols, satellite data, drones, GIS, etc.</p> <p><b>Limited:</b> Methodology, extent of area being monitored for deforestation, and/or time-frame is unclear; or data between two and five years old.</p> <p><b>Insufficient:</b> No data; or data over five years old; or undated.</p> <p><b>N.B.</b> This indicator focuses on all deforestation that occurs in a company's (company assessed and/or supplier as applicable) operational area either by itself or by third parties.</p> <p><b>Scoring</b></p> <p><b>N.B.</b> Companies may report progress in multiple ways but are awarded points for the highest scoring category.</p> <p>✔ <b>[1 point] Yes:</b> Comprehensive, externally verified.</p> <p>🟡 <b>[0.75 points] Partial:</b> Limited, externally verified; OR comprehensive, self-reported.</p> <p>🟡 <b>[0.5 points] Partial:</b> Limited, self-reported.</p> <p>✖ <b>[0 points] No:</b> Insufficient.</p>
<p><b>31</b></p> 	<p>Amount of illegal/non-compliant deforestation recorded in own operations</p> <p>E</p>	<p>✔ <b>[1 point] Yes:</b> Reports amount (can be zero) of illegal or non-compliant deforestation recorded over company's full operational area.</p> <p>🟡 <b>[0.5 points] Partial:</b> Data reported covers less than the company's operational area.</p> <p>✖ <b>[0 points] No:</b> No data; or data over two years old; or undated.</p>
<p><b>32</b></p> 	<p>Commitment to restoration of non-compliant deforestation/conversion</p> <p>E</p>	<p><b>Disabled if only a processor/trader.</b></p> <p>✔ <b>[1 point] Yes:</b> Company commits to restore ecosystems and their values to their prior condition and/or provide suitable compensation to restore these values in the case of non-compliant deforestation or conversion within the company's own operations. Commitment must specify a cut-off date beyond which deforestation or conversion would not be accepted.</p> <p>🟡 <b>[0.5 points] Partial:</b> Unclear commitment; or does not include a cut-off date.</p> <p>✖ <b>[0 points] No:</b> Does not meet requirements for this indicator.</p> <p><b>N.B.</b> This commitment is relevant to situations where a company may have failed (inadvertently or intentionally) to fully implement its commitment to zero deforestation. It also includes responsibility to remediate past harms in situations where a company purchases or acquires management rights to land where deforestation has been conducted by previous owners/managers.</p>












## Deforestation and biodiversity





<p><b>33</b></p> 	<p>Implementing a landscape or jurisdictional level approach ES</p>	<p><b>Scope</b>  <b>Comprehensive:</b> Participating in or supporting multi-stakeholder planning and policy efforts at a landscape or jurisdictional level. Examples include: supporting improved land governance policies and institutions, establishing, supporting, and complying with landscape-scale monitoring and enforcement mechanisms; participating in jurisdictional standards or assessment frameworks; or supporting sustainable development activities.  <b>Limited:</b> Statement about recognising the importance of a landscape or jurisdictional approach, but unclear if implementing; or only limited details available; or data between two and five years old.  <b>Insufficient:</b> No data; or data over five years old; or undated.</p> <p><b>Scoring</b>  <b>N.B.</b> Companies may report progress in multiple ways but are awarded points for the highest scoring category.   <b>[1 point] Yes:</b> Comprehensive, externally verified.   <b>[0.75 points] Partial:</b> Limited, externally verified; OR comprehensive, self-reported.   <b>[0.5 points] Partial:</b> Limited, self-reported.   <b>[0 points] No:</b> Insufficient.</p> <p><b>N.B.</b> FAO definition: Dealing with large-scale processes in an integrated and multidisciplinary manner, combining natural resources management with environmental and livelihood considerations.</p>
<p><b>34</b></p> 	<p>Commitment to biodiversity conservation E</p>	<p> <b>[1 point] Yes:</b> Commitment to conservation of biodiversity beyond just mentioning HCVs.   <b>[0 points] No:</b> Only mentions biodiversity; or only mentions biodiversity in relation to inside HCVs.</p>
<p><b>35</b></p> 	<p>Identified species of conservation concern, referencing international or national system of species classification E</p>	<p><b>Scope</b>  <b>Comprehensive:</b> Company has identified species of conservation concern (i.e. rare, threatened, endangered), referencing an appropriate system of classification (e.g. IUCN Red List, national red list, CITES).  <b>Limited:</b> Species have been identified but not classified according to an appropriate system.  <b>Insufficient:</b> No data.</p> <p><b>Scoring</b>  <b>N.B.</b> Companies may report progress in multiple ways but are awarded points for the highest scoring category.   <b>[1 point] Yes:</b> Comprehensive, externally verified.   <b>[0.75 points] Partial:</b> Limited, externally verified; OR comprehensive, self-reported.   <b>[0.5 points] Partial:</b> Limited, self-reported.   <b>[0 points] No:</b> Insufficient.</p>



## Deforestation and biodiversity





<p><b>36</b></p> 	<p>Examples of species and/or habitat conservation management</p> <p>E</p>	<p><b>Scope</b></p> <p><b>Comprehensive:</b> Provides multiple examples/evidence of species and/or habitat conservation management in company's set-aside areas or in surrounding landscape (can include activities in HCV, HCS, buffer zones, forests, peatlands, mangroves, wetlands, etc.). Examples include: rehabilitation of riparian areas, native forest restoration, enhancement of mangroves, tree planting, clearly marking boundaries, putting up signs, planting of native species, ensuring no roads, monitoring peatland subsidence, limiting access, patrols, etc.</p> <p><b>Limited:</b> Only mentions one example of species and/or habitat management; or data between two and five years old.</p> <p><b>Insufficient:</b> No examples reported; or data over five years old; or undated.</p> <p><b>Scoring</b></p> <p><b>N.B.</b> Companies may report progress in multiple ways but are awarded points for the highest scoring category.</p> <p>✔ <b>[1 point] Yes:</b> Comprehensive, externally verified.</p> <p>Ⓟ <b>[0.75 points] Partial:</b> Limited, externally verified; OR comprehensive, self-reported.</p> <p>Ⓟ <b>[0.5 points] Partial:</b> Limited, self-reported.</p> <p>✘ <b>[0 points] No:</b> Insufficient.</p>
<p><b>37</b></p> 	<p>Commitment to no hunting or only sustainable hunting of species</p> <p>ES</p>	<p><b>Disabled if only a processor/trader.</b></p> <p>✔ <b>[1 point] Yes:</b> Commitment to no hunting of all species or only sustainable hunting by local communities for subsistence purposes that does not cause decline of local species populations.</p> <p>Ⓟ <b>[0.5 points] Partial:</b> Only no hunting of endangered, rare, threatened species; or if no hunting only applies to certain extent of operations (e.g. no hunting only in conservation set-asides).</p> <p>✘ <b>[0 points] No:</b> No commitment or company allows employees to hunt.</p>
<p><b>38</b></p> 	<p>Commitment to protect areas from illegal activities</p> <p>ES</p>	<p>✔ <b>[1 point] Yes:</b> Commitment to protect natural ecosystems and plantations from unauthorised or illegal resource use, settlement and other illegal activities.</p> <p>Ⓟ <b>[0.5 points] Partial:</b> Commitment to protect natural ecosystems and plantations from certain forms of illegal activities (e.g. illegal logging, harvesting of NTFPs, mining, recreation, trapping, hunting, drug trafficking); or commitment clearly does not cover all operations (e.g. only covers one country; or no hunting only in conservation set-asides).</p> <p>✘ <b>[0 points] No:</b> Does not meet requirements for this indicator.</p>
<p><b>39</b></p> 	<p>Commitment to not use genetically modified organisms</p> <p>E</p>	<p>✔ <b>[1 point] Yes:</b> Commitment to not use/process/trade genetically modified organisms (GMOs) or transgenic species.</p> <p>✘ <b>[0 points] No:</b> No commitment; or commitment allows the use/processing/trade of GMOs in some circumstances.</p>

	<b>High Conservation Value (HCV), High Carbon Stock (HCS) and impact assessments</b>	
ID	Indicator	Scoring criteria
40 	Commitment to conduct High Conservation Value (HCV) assessments ES	<p>✔ [1 point] <b>Yes:</b> Commitment to conduct HCV assessments.</p> <p>Ⓜ [0.5 points] <b>Partial:</b> Unclear commitment; or commitment clearly does not cover all operations (e.g. only covers one country).</p> <p>✘ [0 points] <b>No:</b> Does not meet requirements for this indicator.</p>
41 	High Conservation Value (HCV) assessments available ES	<p><b>Scope</b></p> <p><b>Comprehensive:</b> HCV assessment (reports or summaries) publicly available online.</p> <p><b>Limited:</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 don't cover all ongoing activities (e.g. new plantation development); or HCV assessments submitted to HCVRN for review but not yet available.</p> <p><b>Insufficient:</b> No HCV assessments available; or available only on request; or only states that has done HCV assessments but no report or summary available.</p> <p><b>Scoring</b></p> <p><b>N.B.</b> companies may report practice in multiple ways but are awarded points for the highest scoring category. Points for external verification under FSC are not applicable for this indicator as HCV assessments are not necessarily publicly available even if audited by FSC.</p> <p>✔ [1 point] <b>Yes:</b> Comprehensive, externally verified.</p> <p>Ⓜ [0.75 points] <b>Partial:</b> Limited, externally verified; OR comprehensive, self-reported.</p> <p>Ⓜ [0.5 points] <b>Partial:</b> Limited, self-reported.</p> <p>✘ [0 points] <b>No:</b> Insufficient.</p> <p><b>External source:</b> HCVRN webpage: <a href="https://hcvnetwork.org/find-a-report/">https://hcvnetwork.org/find-a-report/</a>.</p>
42 	High Conservation Value (HCV) management and monitoring plans available ES	<p><b>Scope</b></p> <p><b>Comprehensive:</b> HCV management and monitoring plans (reports or summaries) publicly available (either as standalone documents or within HCV assessment reports).</p> <p><b>Limited:</b> HCV management and monitoring plans (reports or summaries) only available for some parts of the company's operations.</p> <p><b>Insufficient:</b> No HCV management and monitoring plans available; or available only on request.</p> <p><b>Scoring</b></p> <p><b>N.B.</b> Companies may report practice in multiple ways but are awarded points for the highest scoring category. Points for external verification under FSC are not applicable for this indicator as management and monitoring plans are not necessarily publicly available even if audited by FSC</p> <p>✔ [1 point] <b>Yes:</b> Comprehensive, externally verified.</p> <p>Ⓜ [0.75 points] <b>Partial:</b> Limited, externally verified; OR comprehensive, self-reported.</p> <p>Ⓜ [0.5 points] <b>Partial:</b> Limited, self-reported.</p> <p>✘ [0 points] <b>No:</b> Insufficient.</p>
43 	Commitment to the High Carbon Stock (HCS) Approach ES	<p>✔ [1 point] <b>Yes:</b> Commitment to apply the HCS Approach, as defined by the HCS Approach Toolkit.</p> <p>Ⓜ [0.5 points] <b>Partial:</b> Commitment clearly does not cover all operations (e.g. only covers one country); or if not clearly the HCS Approach, but another high carbon stock assessment methodology.</p> <p>✘ [0 points] <b>No:</b> Does not meet requirements for this indicator.</p>

	<b>High Conservation Value (HCV), High Carbon Stock (HCS) and impact assessments</b>	
<b>44</b> 	High Carbon Stock (HCS) assessments available ES	<p><b>Disabled if only a processor/trader, or if no new planting since January 2015.</b></p> <p><b>Scope</b>  <b>Comprehensive:</b> Any HCS assessment report or summary publicly available, either using the HCS Approach or another high carbon stock method.  <b>Limited:</b> An HCS assessment has been submitted to the HCSA website but is pending review (conducted but not yet publicly available).  <b>Insufficient:</b> None available; or only on request; or states that has done HCS assessments but no report or summary available.</p> <p><b>Scoring</b>  <b>N.B.</b> Companies may report practice in multiple ways but are awarded points for the highest scoring category. Points for external verification under FSC /PEFC/SVLK are not applicable for this indicator as it is not covered by the requirements of these standards.</p> <p>✓ <b>[1 point] Yes:</b> Comprehensive, externally verified.  P <b>[0.75 points] Partial:</b> Limited, externally verified; OR comprehensive, self-reported.  P <b>[0.5 points] Partial:</b> Limited, self-reported.  ✗ <b>[0 points] No:</b> Insufficient.</p> <p><b>External source:</b> HCS Approach Registered Assessments <a href="http://highcarbonstock.org/registered-hcsa-assessments/">http://highcarbonstock.org/registered-hcsa-assessments/</a></p>
<b>45</b> 	Commitment to conduct social and environmental impact assessments (SEIAs) ES	<p>✓ <b>[1 point] Yes:</b> External source: HCS Approach Registered Assessments <a href="http://highcarbonstock.org/registered-hcsa-assessments/">http://highcarbonstock.org/registered-hcsa-assessments/</a>  P <b>[0.5 points] Partial:</b> Commitment clearly does not cover all operations (e.g. only covers one country); only mention EIA/AMDAL or SIA.  ✗ <b>[0 points] No:</b> Does not meet requirements for this indicator.</p>
<b>46</b> 	Social and environmental impact assessment (SEIAs) undertaken, and associated management and monitoring plans ES	<p><b>Scope</b>  <b>Comprehensive:</b> At least one social and environmental impact assessments (SEIA) (full report or summary) publicly available. All SEIAs made publicly available have associated management and monitoring plans (full plans or summaries).  <b>Limited:</b> SEIAs (full report or summary) have been made publicly available, but do not have management and monitoring plans; or only SIAs or EIAs have been made publicly available.  <b>Insufficient:</b> None available; or only available on request; or only states that has done SEIA but no report or summary available.</p> <p><b>Scoring</b>  <b>N.B.</b> Companies may report practice in multiple ways but are awarded points for the highest scoring category. Additional points for external verification under FSC are not applicable for this indicator as it is not linked to percentage certified area.</p> <p>✓ <b>[1 point] Yes:</b> Comprehensive, externally verified.  P <b>[0.75 points] Partial:</b> Limited, externally verified; OR comprehensive, self-reported.  P <b>[0.5 points] Partial:</b> Limited, self-reported.  ✗ <b>[0 points] No:</b> Insufficient.</p> <p><b>N.B.</b> HCS assessment reports can include SEIA summaries.</p>







## Soils, fire and GHGs

ID	Indicator	Scoring criteria
47 	Commitment to no planting on peat of any depth E	<p>✔ [1 point] <b>Yes:</b> Clear commitment to no planting on peat, clearly specifying for all depths of peatland or all peatland as defined using a recognised definition (e.g. RSPO definition).</p> <p>Ⓟ [0.5 points] <b>Partial:</b> Only certain depths or certain peatlands (e.g. forested) or commitment clearly does not cover all operations (e.g. only covers one country).</p> <p>✘ [0 points] <b>No:</b> Does not meet requirements for this indicator.</p> <p><b>N.B.</b> RSPO peat definition <a href="https://rspo.org/news-and-events/announcements/rspo-organic-and-peat-soil-classification">https://rspo.org/news-and-events/announcements/rspo-organic-and-peat-soil-classification</a>.</p>
48 	Landbank or planted area on peat (ha) ES	<p><b>Disabled if only a processor/trader.</b></p> <p>✔ [1 point] <b>Yes:</b> Company reports its total area or planted area that is on peatland.</p> <p>Ⓟ [0.5 points] <b>Partial:</b> Data between two and five years old; or does not cover the full scope of a company's operations; or approximate or unclear figure provided.</p> <p>✘ [0 points] <b>No:</b> No data; or data over five years old; or undated.</p> <p><b>N.B.</b> If data is over two years old but company has not planted since figure reported, points can be awarded. Figure may be contained within Life Cycle Assessment (LCA).</p>
49 	Implementation of commitment to no planting on peat of any depth E	<p><b>Disabled if only a processor/trader OR if producer clearly states that it has no operations on peatland for above indicator ("Landbank or planted area on peat (ha)").</b></p> <p><b>Scope</b></p> <p><b>Comprehensive:</b> Evidence that landbank on peat has not increased since previous year (unless additional landbank on peat is a result of an acquisition/merger). Data must be reported every two years as a minimum.</p> <p><b>Limited:</b> Data between two and five years old.</p> <p><b>Insufficient:</b> No data; or data over five years old; or undated.</p> <p><b>Scoring</b></p> <p><b>N.B.</b> Companies may report progress in multiple ways but are awarded points for the highest scoring category.</p> <p>✔ [1 point] <b>Yes:</b> Comprehensive, externally verified.</p> <p>Ⓟ [0.75 points] <b>Partial:</b> Limited, externally verified; OR comprehensive, self-reported.</p> <p>Ⓟ [0.5 points] <b>Partial:</b> Limited, self-reported.</p> <p>✘ [0 points] <b>No:</b> Insufficient.</p>
50 	Commitment to best management practices for soils and peat E	<p>✔ [1 point] <b>Yes:</b> Commitment to best management practices (BMPs)/good agricultural practices (GAP) for soils AND peat (or only soils if clearly state no peat in any operations). For example, 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. a simple statement on preventing erosion)</p> <p>Ⓟ [0.5 points] <b>Partial:</b> Only commit to BMPs for soils or peat or commit to a limited selection of practices for both soils AND peat, or does not cover all of the company's operations.</p> <p>✘ [0 points] <b>No:</b> No commitment or if only covers a limited selection of practices for soil OR peat.</p>
























## Soils, fire and GHGs




<p><b>51</b></p> 	<p>Evidence of best management practices for soils and peat</p> <p>E</p>	<p><b>Scope</b></p> <p><b>Comprehensive:</b> Examples showing that implements management practices to conserve soils and peat (or only soils if clearly states no peat in any of its operations). For example: nutrient recycling; no planting on marginal or fragile soils; using terracing or ground cover to reduce erosion; managing water levels for peat; training courses/workshops on soils/peat.</p> <p><b>Limited:</b> Only shows evidence of soil management, but has landbank on peat; or only shows evidence of peat management; or data between two and five years old.</p> <p><b>Insufficient:</b> No data; or data over five years old; or undated.</p> <p><b>Scoring</b></p> <p><b>N.B.</b> Companies may report progress in multiple ways but are awarded points for the highest scoring category.</p> <p>✔ <b>[1 point] Yes:</b> Comprehensive, externally verified.</p> <p>Ⓟ <b>[0.75 points] Partial:</b> Limited, externally verified; OR comprehensive, self-reported.</p> <p>Ⓟ <b>[0.5 points] Partial:</b> Limited, self-reported.</p> <p>✘ <b>[0 points] No:</b> Insufficient.</p>
<p><b>52</b></p> 	<p>Commitment to best/sustainable tapping practices</p> <p>E</p>	<p>✔ <b>[1 point] Yes:</b> Commitment to best tapping practices. For example, angle and length of cut is marked on trees, first tapping only occurs when trees are mature, tapping close to cambium but not injuring sensitive cells. Must be a full commitment to best practice, not just a limited selection of practices.</p> <p>Ⓟ <b>[0.5 points] Partial:</b> Only commits to a limited selection of practices.</p> <p>✘ <b>[0 points] No:</b> No commitment.</p>
<p><b>53</b></p> 	<p>Evidence of best/sustainable tapping practices</p> <p>E</p>	<p><b>Scope</b></p> <p><b>Comprehensive:</b> Examples of best tapping practices. For example: angle and length of cut is marked on trees, first tapping only occurs when trees are mature, tapping close to cambium but not injuring sensitive cells.</p> <p><b>Limited:</b> Data between two and five years old.</p> <p><b>Insufficient:</b> No data; or data over five years old; or undated.</p> <p><b>Scoring</b></p> <p><b>N.B.</b> Companies may report progress in multiple ways but are awarded points for the highest scoring category.</p> <p>✔ <b>[1 point] Yes:</b> Comprehensive, externally verified.</p> <p>Ⓟ <b>[0.75 points] Partial:</b> Limited, externally verified; OR comprehensive, self-reported.</p> <p>Ⓟ <b>[0.5 points] Partial:</b> Limited, self-reported.</p> <p>✘ <b>[0 points] No:</b> Insufficient.</p>
<p><b>54</b></p> 	<p>Commitment to zero burning</p> <p>E</p>	<p>✔ <b>[1 point] Yes:</b> Clear commitment to no or zero burning.</p> <p>Ⓟ <b>[0.5 points] Partial:</b> Commitment clearly does not cover all operations (e.g. only covers one country); or only a commitment to limit the use of fire.</p> <p>✘ <b>[0 points] No:</b> Does not meet requirements for this indicator.</p>








## Soils, fire and GHGs

55 	Evidence of fire monitoring and management E	<p><b>Scope</b></p> <p><b>Comprehensive:</b> Evidence of at least one fire monitoring and one fire management activity. For example: system for monitoring hotspots/fires; area monitored for hotspots/fires; how manage/deal with reported fires; measures to prevent fires (where ecologically appropriate); activities as part of Fire Free Alliance.</p> <p><b>Limited:</b> Only one type of activity mentioned; or data between two and five years old.</p> <p><b>Insufficient:</b> No evidence; or evidence only relates to company facilities (e.g. processing facilities); or data over five years old; or undated.</p> <p><b>Scoring</b></p> <p><b>N.B.</b> Companies may report progress in multiple ways but are awarded points for the highest scoring category.</p> <p> <b>[1 point] Yes:</b> Comprehensive, externally verified.</p> <p> <b>[0.75 points] Partial:</b> Limited, externally verified; OR comprehensive, self-reported.</p> <p> <b>[0.5 points] Partial:</b> Limited, self-reported.</p> <p> <b>[0 points] No:</b> Insufficient.</p>
56 	Details/number of hotspots/fires in company estates/management units E	<p> <b>[1 point] Yes:</b> Total number of hotspots/fires or details of all hotspots/fires over specified timeframe within company's own estates/management units.</p> <p> <b>[0.5 points] Partial:</b> Only reports limited information on fires/hotspots within company's own estates; or data between one and two years old.</p> <p> <b>[0 points] No:</b> No data; or data over two years old; or undated.</p>
57 	Time-bound commitment to reduce greenhouse gas (GHG) emissions intensity E	<p> <b>[1 point] Yes:</b> Time-bound commitment to reduce GHGs intensity by specific amount and timeframe (i.e. by X% by YYYY); or time-bound commitment already met (must have been reported within the last two years).</p> <p> <b>[0.5 points] Partial:</b> Commitment clearly does not cover natural rubber operations e.g. only applies to transport emissions; or has target to reduce GHGs but not time-bound; or time-bound but no target (e.g. plan to reduce GHGs by 2020 but do not say how much by); or target is not intensity-based.</p> <p> <b>[0 points] No:</b> No target; or vague commitment to reduce general emissions or GHG emissions.</p>
58 	GHG emissions intensity E	<p> <b>[1 point] Yes:</b> Reports GHG emission intensity figures; or if overall emission intensity figures are reported including sequestration then emission and sequestration figures are clearly separated.</p> <p> <b>[0.5 points] Partial:</b> Not clear figures relate to natural rubber operations; or does not cover whole scope of natural rubber operations e.g. only report transport emissions; or emission and sequestration figures are not separated (or it is not clear whether they are separated); or reports emission figures but not as intensity; or data between two and five years old.</p> <p> <b>[0 points] No:</b> No data; or data over five years old; or undated.</p>
59 	GHG emissions from land use change E	<p><b>Disabled if no new land development within the past five years.</b></p> <p> <b>[1 point] Yes:</b> Reports land use change emission figures.</p> <p> <b>[0.5 points] Partial:</b> Not clear figures relate to natural rubber operations or whole scope of company operations; or data between two and five years old.</p> <p> <b>[0 points] No:</b> No data; or data over five years old; or undated.</p>

 <b>Soils, fire and GHGs</b>		
<b>60</b> 	Progress towards commitment to reduce GHG emissions intensity E	<p><b>Scope</b></p> <p><b>Comprehensive:</b> Reports a reduction in GHG intensity over time, or has already met target. Data must be reported every two years as a minimum and most recent figure must be within last two years.</p> <p><b>Limited:</b> Reports progress in GHG intensity but intensity not improving; or reports progress but not as intensity figures (e.g. overall emissions); or most recent data between two and five years old.</p> <p><b>Insufficient:</b> No data; or data over five years old; or undated; or provides data but not reporting in intensity and not improving.</p> <p><b>Scoring</b></p> <p><b>N.B.</b> Companies may report progress in multiple ways but are awarded points for the highest scoring category.</p> <p>✔ <b>[1 point] Yes:</b> Comprehensive, externally verified.</p> <p>Ⓜ <b>[0.75 points] Partial:</b> Limited, externally verified; OR comprehensive, self-reported.</p> <p>Ⓜ <b>[0.5 points] Partial:</b> Limited, self-reported.</p> <p>✘ <b>[0 points] No:</b> Insufficient.</p>
<b>61</b> 	Methodology used to calculate GHG emissions E	<p>✔ <b>[1 point] Yes:</b> State methodology used (e.g. ISCC GHG Emissions Calculation Methodology, WRI/WBCSD GHG Protocol).</p> <p>✘ <b>[0 points] No:</b> Does not meet requirements for this indicator.</p>

 <b>Water, chemical and pest management</b>		
ID	Indicator	Scoring criteria
<b>62</b> 	Time-bound commitment to improve water use intensity E	<p>✔ <b>[1 point] Yes:</b> Time-bound commitment to improve water use intensity (i.e. water use per tonne of product); or already met target (must have been reported within the last two years).</p> <p>Ⓜ <b>[0.5 points] Partial:</b> Commitment only refers to a limited sub-set of company operations (i.e. some processing facilities); or commitment in place but not time-bound; or does not refer to water use intensity.</p> <p>✘ <b>[0 points] No:</b> No commitment; or only general commitment to improve water use.</p>
<b>63</b> 	Water use intensity E	<p>✔ <b>[1 point] Yes:</b> Reports water use intensity figures.</p> <p>Ⓜ <b>[0.5 points] Partial:</b> Not clear figures relate to natural rubber operations; or does not cover whole scope of natural rubber operations (e.g. only report for one country of operation); or reports water use figures but not as intensity; or data between two and five years old.</p> <p>✘ <b>[0 points] No:</b> No data; data over five years old; or undated.</p>



## Water, chemical and pest management

<b>64</b> 	Progress towards commitment on water use intensity E	<p><b>Scope</b></p> <p><b>Comprehensive:</b> Reports a reduction in water use intensity (i.e. water use per tonne of product) over time; or has already met target. Data must be reported every two years as a minimum and most recent figure must be within last two years.</p> <p><b>Limited:</b> Reports figures on water use intensity over time but intensity not improving; or reports progress but not as intensity figures; or most recent data between two and five years old.</p> <p><b>Insufficient:</b> Reports some water use figures, but not as intensity figures and water use not improving; or data not reported; or most recent data over five years old; or undated.</p> <p><b>Scoring</b></p> <p><b>N.B.</b> Companies may report progress in multiple ways but are awarded points for the highest scoring category.</p> <p> <b>[1 point] Yes:</b> Comprehensive, externally verified.</p> <p> <b>[0.75 points] Partial:</b> Limited, externally verified; OR comprehensive, self-reported.</p> <p> <b>[0.5 points] Partial:</b> Limited, self-reported.</p> <p> <b>[0 points] No:</b> Insufficient.</p>
<b>65</b> 	Time-bound commitment to improve water quality (BOD and COD) E	<p><b>Disabled if company has no natural rubber processing facilities.</b></p> <p> <b>[1 point] Yes:</b> Time-bound commitment to improve BOD or COD; or commitment to be within legal limits; or is already within legal limits (must have been reported within the last two years)</p> <p> <b>[0.5 points] Partial:</b> Commitment only refers to a limited sub-set of company operations (i.e. some processing facilities); or commitment to improve water quality, but this is not time-bound; or target met over two years ago.</p> <p> <b>[0 points] No:</b> No commitment; or general commitment to water quality not referring to BOD or COD (record details of any other commitments in notes field).</p>
<b>66</b> 	Progress towards commitment on water quality (BOD and COD) E	<p><b>Disabled if company has no natural rubber processing facilities.</b></p> <p><b>Scope</b></p> <p><b>Comprehensive:</b> Reports an improvement in BOD and/or COD over time: or reports that BOD and/or COD are within specified legal limits. Data must be reported every two years as a minimum and most recent figure must be within last two years.</p> <p><b>Limited:</b> Reports progress on water quality, but not improving/progressing towards targets; or data between two and five years old.</p> <p><b>Insufficient:</b> No data; or data over five years old; or undated; or reports figures but not clear if improving water quality; or only states within legal limits but does not specify what those limits are.</p> <p><b>Scoring</b></p> <p><b>N.B.</b> Companies may report progress in multiple ways but are awarded points for the highest scoring category.</p> <p> <b>[1 point] Yes:</b> Comprehensive, externally verified.</p> <p> <b>[0.75 points] Partial:</b> Limited, externally verified; OR comprehensive, self-reported.</p> <p> <b>[0.5 points] Partial:</b> Limited, self-reported.</p> <p> <b>[0 points] No:</b> Insufficient.</p>


























## Water, chemical and pest management



67 ■	Treatment of effluents from processing facilities E	<p><b>Disabled if company has no natural rubber processing facilities.</b></p> <p><b>Scope</b></p> <p><b>Comprehensive:</b> Treats effluents from natural rubber processing facilities (i.e. does not just discharge into waterways without treatment in ponds or similar).</p> <p><b>Limited.</b> Mentions wastewater treatment, but does not explicitly mention in relation to natural rubber processing.</p> <p><b>Insufficient:</b> No evidence of wastewater treatment.</p> <p><b>Scoring</b></p> <p><b>N.B.</b> Companies may report progress in multiple ways but are awarded points for the highest scoring category.</p> <p>✓ [1 point] <b>Yes:</b> Comprehensive, externally verified.</p> <p>Ⓟ [0.75 points] <b>Partial:</b> Limited, externally verified; OR comprehensive, self-reported.</p> <p>Ⓟ [0.5 points] <b>Partial:</b> Limited, self-reported.</p> <p>✗ [0 points] <b>No:</b> Insufficient.</p>
68 ■	Proportion of processing facilities with closed-loop water treatment system E	<p><b>Disabled if company has no natural rubber processing facilities.</b></p> <p><b>Scope</b></p> <p><b>Comprehensive:</b> All processing facilities have closed-loop water treatment system.</p> <p><b>Limited:</b> Only some processing facilities have closed-loop water treatment system.</p> <p><b>Insufficient:</b> No processing facilities have closed-loop water treatment system.</p> <p><b>Scoring</b></p> <p><b>N.B.</b> Companies may report progress in multiple ways but are awarded points for the highest scoring category.</p> <p>✓ [1 point] <b>Yes:</b> Comprehensive, externally verified.</p> <p>Ⓟ [0.75 points] <b>Partial:</b> Limited, externally verified; OR comprehensive, self-reported.</p> <p>Ⓟ [0.5 points] <b>Partial:</b> Limited, self-reported.</p> <p>✗ [0 points] <b>No:</b> Insufficient.</p>
69 ■	Commitment to protect natural waterways through buffer zones E	<p>✓ [1 point] <b>Yes:</b> Commitment to have buffer or riparian zones to protect natural waterways.</p> <p>Ⓟ [0.5 points] <b>Partial:</b> Commitment to buffer or riparian zones or protection of natural waterways clearly does not cover all operations.</p> <p>✗ [0 points] <b>No:</b> Does not meet requirements for this indicator.</p>



























## Water, chemical and pest management

<p><b>70</b></p> 	<p>Implementation of commitment to protect natural waterways through buffer zones</p> <p>E</p>	<p><b>Scope</b></p> <p><b>Comprehensive:</b> Company provides evidence that buffer or riparian zones are in place (e.g. maps, SOPs).  <b>Limited:</b> Limited evidence provided; or data between two and five years old.  <b>Insufficient:</b> No evidence; or data over five years old; or undated</p> <p><b>Scoring</b></p> <p><b>N.B.</b> Companies may report progress in multiple ways but are awarded points for the highest scoring category.</p> <p>✓ <b>[1 point] Yes:</b> Comprehensive, externally verified.  P <b>[0.75 points] Partial:</b> Limited, externally verified; OR comprehensive, self-reported.  P <b>[0.5 points] Partial:</b> Limited, self-reported.  ✗ <b>[0 points] No:</b> Insufficient.</p>
<p><b>71</b></p> 	<p>Reducing odours from natural rubber processing facilities</p> <p>E</p>	<p><b>Disabled if company has no natural rubber processing facilities.</b></p> <p><b>Scope</b></p> <p><b>Comprehensive:</b> Treats gas emissions of natural rubber processing facilities to reduce negative effects of odour.  <b>Limited:</b> Mentions treatment of gas emissions, but does not mention odour or natural rubber processing explicitly.  <b>Insufficient:</b> No evidence of odour reduction activities.</p> <p><b>Scoring</b></p> <p><b>N.B.</b> Companies may report progress in multiple ways but are awarded points for the highest scoring category.</p> <p>✓ <b>[1 point] Yes:</b> Comprehensive, externally verified.  P <b>[0.75 points] Partial:</b> Limited, externally verified; OR comprehensive, self-reported.  P <b>[0.5 points] Partial:</b> Limited, self-reported.  ✗ <b>[0 points] No:</b> Insufficient.</p>
<p><b>72</b></p> 	<p>Commitment to minimise the use of chemicals, including pesticides and chemical fertilisers</p> <p>E</p>	<p>✓ <b>[1 point] Yes:</b> Commitment to minimise, reduce or limit use of chemicals/toxins, mentioning both (chemical) fertilisers and pesticides.  P <b>[0.5 points] Partial:</b> Only generally mentions reducing chemical use, or commitment only covers pesticides or fertilisers (if both used); or commitment clearly does not cover all operations (e.g. only covers one country).  ✗ <b>[0 points] No:</b> Does not meet requirements for this indicator.</p>
<p><b>73</b></p> 	<p>Commitment to no use of World Health Organisation (WHO) Class 1A and 1B pesticides</p> <p>E</p>	<p>✓ <b>[1 point] Yes:</b> Commitment to not use WHO Class 1A and 1B pesticides or only use in emergency/exceptional circumstances.  P <b>[0.5 points] Partial:</b> Time-bound plan for phasing out; or does not cover all operations  ✗ <b>[0 points] No:</b> Only general statement that will phase-out that is not time-bound.</p>

	<b>Water, chemical and pest management</b>	
<b>74</b> 	Commitment to no use of chemicals listed under the Stockholm Convention and Rotterdam Convention E	<p>  <b>[1 point] Yes:</b> Commitment to not use Stockholm and Rotterdam Convention chemicals or only use in emergency/exceptional circumstances   <b>[0.5 points] Partial:</b> Time-bound plan for phasing out, or only refers to one of the conventions; or does not cover all operations.   <b>[0 points] No:</b> Only general statement that will phase-out that is not time-bound.         </p>
<b>75</b> 	Chemical usage per ha or list of chemicals used E	<p>  <b>[1 point] Yes:</b> Chemical usage figures per ha (e.g. fertiliser use or toxicity level); or list of chemicals used across all natural rubber operations.   <b>[0.5 points] Partial:</b> Chemical usage figures only for some parts of company's operations; or unclear what figures relate to; or figures between two and five years old.   <b>[0 points] No:</b> No data; data over five years old; or undated.  <b>N.B.</b> Companies that are both producers and processors need to state the chemicals used in both plantations and processing facilities to score full points.         </p>
<b>76</b> 	Implementation of commitment to reduce chemical usage E	<p> <b>Scope</b>  <b>Comprehensive:</b> Reports reduction figures (percentage or volume) in use of pesticides or fertilisers.  <b>Limited:</b> States that there has been a reduction but no figures reported; or data between two and five years old.  <b>Insufficient:</b> No data; data over five years old; or undated.         </p> <p> <b>Scoring</b>  <b>N.B.</b> Companies may report progress in multiple ways but are awarded points for the highest scoring category.         </p> <p>  <b>[1 point] Yes:</b> Comprehensive, externally verified.   <b>[0.75 points] Partial:</b> Limited, externally verified; OR comprehensive, self-reported.   <b>[0.5 points] Partial:</b> Limited, self-reported.   <b>[0 points] No:</b> Insufficient.         </p>
<b>77</b> 	Integrated Pest Management (IPM) approach E	<p> <b>Scope</b>  <b>Comprehensive:</b> Clearly has an integrated pest management (IPM) approach. e.g. statement that uses IPM and provides evidence that using natural pest control; or cover crops to suppress pests; or figures showing reduction in chemical pesticide use, etc.  <b>Limited:</b> Mentions IPM, but unclear if implementing this; or just states that implements IPM; or only describes what IPM is; or data between two and five years old.  <b>Insufficient:</b> No evidence of implementation of IPM approach; or data over five years old; or undated.         </p> <p> <b>Scoring</b>  <b>N.B.</b> Companies may report progress in multiple ways but are awarded points for the highest scoring category.         </p> <p>  <b>[1 point] Yes:</b> Comprehensive, externally verified.   <b>[0.75 points] Partial:</b> Limited, externally verified; OR comprehensive, self-reported.   <b>[0.5 points] Partial:</b> Limited, self-reported.   <b>[0 points] No:</b> Insufficient.         </p>

 <b>Water, chemical and pest management</b>		
<b>78</b> 	Waste management system in place to avoid negative impacts E	<p><b>Scope</b></p> <p><b>Comprehensive:</b> Clearly has a waste management system in place that covers various aspects of natural rubber production and processing to ensure that waste storage, treatment and disposal practices do not pose health or safety risks to farmers, workers, other people, or natural ecosystems.</p> <p><b>Limited:</b> Mentions a waste management system but unclear if implementing this; or system only for certain aspects of waste management (e.g. only for chemicals or for unused latex disposal); or system in place only for certain operations (e.g. only for processing facilities or only for plantations); or data between two and five years old.</p> <p><b>Insufficient:</b> No evidence of implementation of a waste management system; or data over five years old; or undated.</p> <p><b>Scoring</b></p> <p><b>N.B.</b> Companies may report progress in multiple ways but are awarded points for the highest scoring category.</p> <p>✔ <b>[1 point] Yes:</b> Comprehensive, externally verified.</p> <p>Ⓟ <b>[0.75 points] Partial:</b> Limited, externally verified; OR comprehensive, self-reported.</p> <p>Ⓟ <b>[0.5 points] Partial:</b> Limited, self-reported.</p> <p>✘ <b>[0 points] No:</b> Insufficient.</p>

 <b>Community, land and labour rights</b>		
ID	Indicator	Scoring criteria
<b>79</b> 	Commitment to human rights S	<p>✔ <b>[1 point] Yes:</b> Commits to the Universal Declaration of 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 commits to human rights principles as part of being UN Global Compact member.</p> <p>Ⓟ <b>[0.5 points] Partial:</b> Commits to respect human rights, but does not reference the UN Declaration of Human Rights or equivalent; or company only commits to human rights in relation to its employees; or commitment only covers some of the company's operations.</p> <p>✘ <b>[0 points] No:</b> Only mentions human rights, but no clear commitment.</p> <p><b>N.B.</b> If reference found to another international declaration on human rights: to be reviewed on a case by case basis.</p>
<b>80</b> 	Commitment to human rights applies to all sourcing excluding smallholders S	<p><b>Disabled if no suppliers or only sources from smallholders.</b></p> <p>✔ <b>[1 point] Yes:</b> Commitment to the Universal Declaration of 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") applies to all suppliers (excluding smallholders).</p> <p>Ⓟ <b>[0.5 points] Partial:</b> Unclear commitment; or company does not specify/not clear that policy applies to all suppliers (excluding smallholders).</p> <p>✘ <b>[0 points] No:</b> Does not meet requirements for this indicator.</p>

	<b>Community, land and labour rights</b>	
<b>81</b> 	Commitment to respect Indigenous and local communities' rights S	<p>  <b>[1 point] Yes:</b> Commits to the UN Declaration on the Rights of Indigenous Peoples or to the ILO Indigenous and Tribal Peoples Convention (no. 169).         </p> <p>  <b>[0.5 points] Partial:</b> Commits to local communities and/or indigenous rights, but does not reference the UN Declaration/ILO Convention; or only mentions local communities and Indigenous rights in relation to land tenure or FPIC.         </p> <p>  <b>[0 points] No:</b> Does not meet requirements for this indicator.         </p>
<b>82</b> 	Commitment to respect legal and customary land tenure rights S	<p>  <b>[1 point] Yes:</b> Commitment/respect for legal and customary (or traditional) land tenure (or property) rights; or for ownership and access/use land rights; or commits to FAO Voluntary Guidelines on the Responsible Governance of Tenure of Land, Fisheries and Forests in the Context of National Food Security.         </p> <p>  <b>[0.5 points] Partial:</b> Only commits to customary/traditional/use land rights; or only legal land rights; or only mentions in relation to FPIC.         </p> <p>  <b>[0 points] No:</b> Only mentions legal land ownership.         </p> <p> <b>N.B.</b> Commitment to legal and customary rights may not be in the same place.         </p>
<b>83</b> 	Commitment to free, prior and informed consent (FPIC) S	<p>  <b>[1 point] Yes:</b> Commitment that FPIC is respected across all operations or similar.         </p> <p>  <b>[0.5 points] Partial:</b> Commitment clearly does not cover all operations (e.g. only covers one country); or unclear commitment.         </p> <p>  <b>[0 points] No:</b> Does not meet requirements for this indicator.         </p>
<b>84</b> 	Commitment to free, prior and informed consent (FPIC) applies to all sourcing excluding smallholders S	<p> <b>Disabled if has no suppliers or only sources from smallholders.</b> </p> <p>  <b>[1 point] Yes:</b> Commitment that FPIC is respected across all operations applies to all suppliers (excluding smallholder).         </p> <p>  <b>[0.5 points] Partial:</b> Unclear commitment; or commitment only applies to some suppliers (excluding smallholders).         </p> <p>  <b>[0 points] No:</b> Does not meet requirements for this indicator.         </p>
<b>85</b> 	Details on free, prior and informed consent (FPIC) process available S	<p>  <b>[1 point] Yes:</b> Flowchart, details of steps taken or description of methodology detailing how FPIC principle is operationalised; or commits to follow process by external initiative (if process of the initiative is publicly available, e.g. UN REDD).         </p> <p>  <b>[0.5 points] Partial:</b> Process available but limited detail; or only a case study of how FPIC implemented.         </p> <p>  <b>[0 points] No:</b> Does not meet requirements for this indicator.         </p> <p> <b>N.B.</b> May be outlined in SEIA. HCS assessment reports include FPIC, HCV and SEIA summaries. External sources for SEIA/HCS/HCV reports can be considered.         </p>








## Community, land and labour rights

<p><b>86</b></p> <p></p>	<p>Examples of local stakeholder engagement to prevent conflicts</p> <p>S</p>	<p><b>Scope</b></p> <p><b>Comprehensive:</b> Multiple examples/evidence of local stakeholder engagement activities beyond FPIC (e.g. permanent staff with responsibility, drop in days).</p> <p><b>Limited:</b> Only mentions one example of local stakeholder engagement activities; or data between two and five years old.</p> <p><b>Insufficient:</b> No examples/evidence provided; or data over five years old; or undated.</p> <p><b>Scoring</b></p> <p><b>N.B.</b> Companies may report progress in multiple ways but are awarded points for the highest scoring category.</p> <p> <b>[1 point] Yes:</b> Comprehensive, externally verified.</p> <p> <b>[0.75 points] Partial:</b> Limited, externally verified; OR comprehensive, self-reported.</p> <p> <b>[0.5 points] Partial:</b> Limited, self-reported.</p> <p> <b>[0 points] No:</b> Insufficient.</p>
<p><b>87</b></p> <p></p>	<p>Details of process for addressing land conflicts available</p> <p>S</p>	<p> <b>[1 point] Yes:</b> Reports the process for addressing land conflicts, such as land conflict resolution process, or similar.</p> <p> <b>[0.5 points] Partial:</b> Reports that has land conflict process, but very limited detail; or that has conflict process, but unclear if covers land conflicts.</p> <p> <b>[0 points] No:</b> Does not meet requirements for this indicator.</p>
<p><b>88</b></p> <p></p>	<p>Supports the inclusion of women across natural rubber operations, including addressing barriers faced</p> <p>S</p>	<p><b>Disabled if only a processor/trader.</b></p> <p><b>Scope</b></p> <p><b>Comprehensive:</b> Evidence is provided of the company's steps to support the inclusion of women across natural rubber operations, including addressing barriers faced; for example: access and control over forest resources, land, technology, financial resources, training, and information. Multiple examples are provided.</p> <p><b>Limited:</b> Mentions company commitment but no details on types of support provided; or commitment clearly does not cover all operations (e.g. only covers one country); or only a single example of step to support women is provided.</p> <p><b>Insufficient:</b> Does not meet requirements for this indicator.</p> <p><b>Scoring</b></p> <p><b>N.B.</b> Companies may report progress in multiple ways but are awarded points for the highest scoring category.</p> <p> <b>[1 point] Yes:</b> Comprehensive, externally verified.</p> <p> <b>[0.75 points] Partial:</b> Limited, externally verified; OR comprehensive, self-reported.</p> <p> <b>[0.5 points] Partial:</b> Limited, self-reported.</p> <p> <b>[0 points] No:</b> Insufficient.</p>



## Community, land and labour rights

<p><b>89</b></p> 	<p>Commitment to mitigate impacts on food security</p> <p>S</p>	<p>✔ <b>[1 point] Yes:</b> Commitment to ensure food security for local communities through assisting with culturally relevant and appropriate crop diversity and/or security of food prices.</p> <p>Ⓟ <b>[0.5 points] Partial:</b> Only mentions food security or access to food, but not clearly in relation to local communities.</p> <p>✘ <b>[0 points] No:</b> Does not meet requirements for this indicator.</p> <p><b>N.B.</b> Food security can be defined as physical and economic access to sufficient, safe and nutritious food to meet dietary needs. Examples include: supporting communities with crop diversification and food production initiatives such as intercropping systems; increasing market access to village communities; training/education on sustainable agricultural practices; provision of equipment.</p>
<p><b>90</b></p> 	<p>Progress on commitment to mitigate impacts on food security</p> <p>S</p>	<p><b>Scope</b></p> <p><b>Comprehensive:</b> Reports multiple examples of culturally relevant and appropriate activities conducted to mitigate impacts on food security for local communities. Examples include: assistance to crop diversity, security of food prices, agricultural training.</p> <p><b>Limited:</b> Only mentions food security activities generally but does not provide specific examples, or only provides one example; or reported activities between two and five years old.</p> <p><b>Insufficient:</b> No examples/evidence provided; or activities over five years old; or undated.</p> <p><b>Scoring</b></p> <p><b>N.B.</b> Companies may report progress in multiple ways but are awarded points for the highest scoring category.</p> <p>✔ <b>[1 point] Yes:</b> Comprehensive, externally verified.</p> <p>Ⓟ <b>[0.75 points] Partial:</b> Limited, externally verified; OR comprehensive, self-reported.</p> <p>Ⓟ <b>[0.5 points] Partial:</b> Limited, self-reported.</p> <p>✘ <b>[0 points] No:</b> Insufficient.</p>
<p><b>91</b></p> 	<p>Commitment to provide essential community services and facilities</p> <p>S</p>	<p>✔ <b>[1 point] Yes:</b> Commitment to provide essential community services and facilities.</p> <p>Ⓟ <b>[0.5 points] Partial:</b> Unclear commitment; or commitment clearly does not cover all of the company's operations (e.g. only covers one country).</p> <p>✘ <b>[0 points] No:</b> Commitment clearly only covers company's own workers.</p>



## Community, land and labour rights

<p><b>92</b></p> <p></p>	<p>Progress on commitment to provide essential community services and facilities</p> <p>S</p>	<p><b>Scope</b></p> <p><b>Comprehensive:</b> Reports multiple examples of facilities and/or services that have been provided to communities. Examples include: schools built and/or maintained; medical centres built and/or maintained; access to vaccines and medication; access to clean, drinkable water; access to electricity; housing provided and/or maintained; other buildings provided, as agreed with the local communities.</p> <p><b>Limited:</b> Only mentions providing facilities and/or services generally but does not provide specific examples; or only provides one example, or reported activities between two and five years old.</p> <p><b>Insufficient:</b> No data; or activities over five years old; or undated</p> <p><b>Scoring</b></p> <p><b>N.B.</b> Companies may report progress in multiple ways but are awarded points for the highest scoring category.</p> <p> <b>[1 point] Yes:</b> Comprehensive, externally verified.</p> <p> <b>[0.75 points] Partial:</b> Limited, externally verified; OR comprehensive, self-reported.</p> <p> <b>[0.5 points] Partial:</b> Limited, self-reported.</p> <p> <b>[0 points] No:</b> Insufficient.</p>
<p><b>93</b></p> <p></p>	<p>Commitment to provide business/work opportunities for local communities</p> <p>S</p>	<p><b>Disable if only a trader</b></p> <p> <b>[1 point] Yes:</b> Commitment to provide business/work opportunities for local communities (e.g. outgrower schemes, working on plantations or in processing facilities, tapping).</p> <p> <b>[0.5 points] Partial:</b> Unclear commitment or commitment clearly does not cover all of the company's operations (e.g. only covers one country).</p> <p> <b>[0 points] No:</b> Does not meet requirements for this indicator.</p>
<p><b>94</b></p> <p></p>	<p>Commitment to Fundamental ILO Conventions or Free and Fair Labour Principles</p> <p>S</p>	<p> <b>[1 point] Yes:</b> Commits to all Fundamental ILO Conventions either by stating commits to all Fundamental or Core ILO Conventions; referring to ILO number; or referring to the same language as the title (i.e. states "freedom of association"); or states it commits to the ILO's Declaration on Fundamental Principles and Rights at Work; or commits to Free and Fair Labour Principles.</p> <p> <b>[0.5 points] Partial:</b> Refers to four or more ILO Conventions; or unclear if applies to all types of employees (e.g. temporary employees).</p> <p> <b>[0 points] No:</b> Refers to fewer than four ILO conventions.</p> <p><b>N.B.</b> 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>95</b></p> <p></p>	<p>Commitment to eliminate gender-related discrimination with regards to employment and occupation</p> <p>S</p>	<p> <b>[1 point] Yes:</b> Commitment to prevent employment and/or occupation-related discrimination based on gender.</p> <p> <b>[0.5 points] Partial:</b> Commitment clearly does not cover all employees or operations (e.g. only covers one country).</p> <p> <b>[0 points] No:</b> Does not meet requirements for this indicator.</p>






## Community, land and labour rights




<p>96</p>	<p>Progress on commitment to eliminate gender related discrimination with regards to employment</p> <p>S</p>	<p><b>Scope</b></p> <p><b>Comprehensive:</b> The company provides evidence of actions taken to implement its gender policies, e.g. giving training to employees on preventing discrimination and harassment, setting up dedicated teams or committees, putting processes in place to identify and tackle discriminatory practices, having a complaints system that specifically includes gender discrimination or harassment.</p> <p><b>Limited:</b> Limited details given; or data between two and five years old.</p> <p><b>Insufficient:</b> No data; or data over five years old; or undated.</p> <p><b>Scoring</b></p> <p><b>N.B.</b> Companies may report progress in multiple ways but are awarded points for the highest scoring category.</p> <p>✓ <b>[1 point] Yes:</b> Comprehensive, externally verified.</p> <p>Ⓟ <b>[0.75 points] Partial:</b> Limited, externally verified; OR comprehensive, self-reported.</p> <p>Ⓟ <b>[0.5 points] Partial:</b> Limited, self-reported.</p> <p>✗ <b>[0 points] No:</b> Insufficient.</p>
<p>97</p>	<p>Percentage or number of temporary employees</p> <p>S</p>	<p><b>Disabled if no temporary employees.</b></p> <p>✓ <b>[1 point] Yes:</b> Number of temporary employees/workers across all operations or for natural rubber operations, if specified. 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>[0.5 points] Partial:</b> Data between two and five years old; or does not cover whole scope of operations (i.e. only temporary employees in one country).</p> <p>✗ <b>[0 points] No:</b> Not reported; or data over five years old; or undated.</p>
<p>98</p>	<p>Percentage or number of women employees</p> <p>S</p>	<p>✓ <b>[1 point] Yes:</b> Number of women employees/workers across all operations or for natural rubber operations, if specified. Calculate % by dividing by total number of workers if % not reported directly by company.</p> <p>Ⓟ <b>[0.5 points] Partial:</b> Data between two and five years old; or does not cover whole scope of operations (i.e. only women employees in one country).</p> <p>✗ <b>[0 points] No:</b> No data; or data over five years old; or undated.</p>
<p>99</p>	<p>Commitment to pay at least minimum wage</p> <p>S</p>	<p>✓ <b>[1 point] Yes:</b> Commitment that all workers are paid at least the minimum wage.</p> <p>Ⓟ <b>[0.5 points] Partial:</b> Commitment clearly does not cover all workers (e.g. temporary workers paid less or only covers one country).</p> <p>✗ <b>[0 points] No:</b> No commitment in place.</p>



## Community, land and labour rights



<p><b>100</b></p> <p></p>	<p>Progress on commitment to pay at least minimum wage</p> <p>S</p>	<p><b>Scope</b></p> <p><b>Comprehensive:</b> 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>Limited:</b> Only shows evidence that some workers are paid minimum wage, e.g. only covers one country; or data between two and five years old.</p> <p><b>Insufficient:</b> No data; or data over five years old; or undated.</p> <p><b>Scoring</b></p> <p><b>N.B.</b> Companies may report progress in multiple ways but are awarded points for the highest scoring category.</p> <p> <b>[1 point] Yes:</b> Comprehensive, externally verified.</p> <p> <b>[0.75 points] Partial:</b> Limited, externally verified; OR comprehensive, self-reported.</p> <p> <b>[0.5 points] Partial:</b> Limited, self-reported.</p> <p> <b>[0 points] No:</b> Insufficient.</p>
<p><b>101</b></p> <p></p>	<p>Reporting of salary by gender</p> <p>S</p>	<p> <b>[1 point] Yes:</b> The company reports salary by gender (e.g. the ratio of the basic salary and/or remuneration of women to men in line with GRI reporting).</p> <p> <b>[0.5 points] Partial:</b> Unclear what the provided data relates to; or data clearly does not cover all employees (e.g. only reported for operations in one country or does not include temporary employees); or data between two and five years old.</p> <p> <b>[0 points] No:</b> No data; or data over five years old; or undated.</p>
<p><b>102</b></p> <p></p>	<p>Commitment to address occupational health and safety</p> <p>S</p>	<p> <b>[1 point] Yes:</b> Commitment to address health and safety at work or similar for all workers.</p> <p> <b>[0.5 points] Partial:</b> Commitment does not cover all employees (i.e. only refer to health and safety at processing facilities, but not on plantations).</p> <p> <b>[0 points] No:</b> No commitment in place.</p>
<p><b>103</b></p> <p></p>	<p>Provision of personal protective equipment and related training</p> <p>S</p>	<p><b>Scope</b></p> <p><b>Comprehensive:</b> Evidence that company provides personal protective equipment (PPE) and related training (e.g. pesticide or chemical training) in relation to natural rubber operations.</p> <p><b>Limited:</b> Only evidence of PPE or training; or data clearly does not cover all employees (e.g. is only reported for operations in one country); or data between two and five years old.</p> <p><b>Insufficient:</b> No data; or data over five years old; or undated.</p> <p><b>Scoring</b></p> <p><b>N.B.</b> Companies may report progress in multiple ways but are awarded points for the highest scoring category.</p> <p> <b>[1 point] Yes:</b> Comprehensive, externally verified.</p> <p> <b>[0.75 points] Partial:</b> Limited, externally verified; OR comprehensive, self-reported.</p> <p> <b>[0.5 points] Partial:</b> Limited, self-reported.</p> <p> <b>[0 points] No:</b> Insufficient.</p>

	<b>Community, land and labour rights</b>	
<b>104</b> 	Time lost due to work-based injuries S	<p>✓ <b>[1 point] Yes:</b> For whole company or for natural rubber operations. Acceptable metrics include lost time accident rate, lost days rate, accident frequency rate or equivalent.</p> <p>Ⓟ <b>[0.5 points] Partial:</b> Unclear what the provided data relates to; or data between two and five years old; or data clearly does not cover all employees (e.g. is only reported for operations in one country).</p> <p>✗ <b>[0 points] No:</b> No data; or data over five years old; or undated; or data does not cover natural rubber operations.</p>
<b>105</b> 	Number of fatalities as a result of work-based accidents S	<p>✓ <b>[1 point] Yes:</b> Reports number of fatalities for whole company or for natural rubber operations.</p> <p>Ⓟ <b>[0.5 points] Partial:</b> Unclear what the data relates to; or data between two and five years old; or data clearly does not cover all employees (e.g. is only reported for operations in one country or does not include temporary employees).</p> <p>✗ <b>[0 points] No:</b> No data; or data over five years old; or undated; or data does not cover natural rubber operations.</p>

	<b>Smallholders and suppliers</b>	
<b>ID</b>	<b>Indicator</b>	<b>Scoring criteria</b>
<b>106</b> 	Commitment to support smallholders ES	<p><b>Disabled if does not source from smallholders.</b></p> <p>✓ <b>[1 point] Yes:</b> Commitment to support smallholders, such as improving yields and productivity, health and safety training, good agricultural practices, financial management, increasing access to inputs and markets, cooperative development, securing land tenure, certification, providing recycled material as fertiliser, etc. (list not exhaustive).</p> <p>Ⓟ <b>[0.5 points] Partial:</b> Unclear commitment; or commitment does not cover all operations (e.g. only applies to one country of operations).</p> <p>✗ <b>[0 points] No:</b> Does not meet requirements for this indicator.</p>
<b>107</b> 	Percentage of supply from smallholders ES	<p><b>Disabled if company has no smallholder suppliers.</b></p> <p>✓ <b>[1 point] Yes:</b> Clearly states what percentage of supply is coming from smallholders.</p> <p>Ⓟ <b>[0.5 points] Partial:</b> Only provides some details on supply from smallholders; or data between two and five years old.</p> <p>✗ <b>[0 points] No:</b> No data; or data over five years; or undated.</p>



## Smallholders and suppliers

<b>108</b> 	Programme to support scheme smallholders/outgrowers ES	<p><b>Disabled if no scheme smallholders/outgrowers.</b></p> <p><b>Scope</b></p> <p><b>Comprehensive:</b> Has programme to support scheme smallholders/outgrowers and provides details on types of support. Examples include: yields and productivity, health and safety training, good agricultural practices, financial management, increasing access to inputs and markets, cooperative development, securing land tenure, certification, providing recycled material as fertiliser, etc. (list not exhaustive).</p> <p><b>Limited:</b> Supports smallholders, but unclear what type of smallholders; or no details on support provided.</p> <p><b>Insufficient:</b> No programme to support smallholders.</p> <p><b>N.B.</b> For example: if operate in Indonesia, can be awarded for plasma programme if clearly states that provides support (i.e. operates a plasma programme providing training on good agricultural practices).</p> <p><b>Scoring</b></p> <p><b>N.B.</b> Companies may report progress in multiple ways but are awarded points for the highest scoring category.</p> <p>✓ [1 point] <b>Yes:</b> Comprehensive, externally verified.</p> <p>Ⓟ [0.75 points] <b>Partial:</b> Limited, externally verified; OR comprehensive, self-reported.</p> <p>Ⓟ [0.5 points] <b>Partial:</b> Limited, self-reported.</p> <p>✗ [0 points] <b>No:</b> Insufficient.</p>
<b>109</b> 	Percentage of scheme smallholders/outgrowers involved in programme ES	<p><b>Disabled if no scheme smallholders/outgrowers.</b></p> <p><b>Scope</b></p> <p><b>Comprehensive:</b> Clearly states number or percentage of scheme smallholders/outgrowers supporting.</p> <p><b>Limited:</b> Provides some numbers on scheme smallholders/outgrowers supported, but unclear how many supported directly; or unclear what type of smallholders figure refers to; or figure clearly does not cover all operations (e.g. only one country); or data between two and five years old.</p> <p><b>Insufficient:</b> No data; or data over five years old; or undated.</p> <p><b>Scoring</b></p> <p><b>N.B.</b> Companies may report progress in multiple ways but are awarded points for the highest scoring category.</p> <p>✓ [1 point] <b>Yes:</b> Comprehensive, externally verified.</p> <p>Ⓟ [0.75 points] <b>Partial:</b> Limited, externally verified; OR comprehensive, self-reported.</p> <p>Ⓟ [0.5 points] <b>Partial:</b> Limited, self-reported.</p> <p>✗ [0 points] <b>No:</b> Insufficient.</p>





















## Smallholders and suppliers

<p><b>110</b></p> <p>■</p>	<p>Programme to support independent smallholders</p> <p>ES</p>	<p><b>Disabled if no independent smallholder suppliers.</b></p> <p><b>Scope</b></p> <p><b>Comprehensive:</b> Has programme to support independent smallholders and provides details on types of support. Example activities include: yields and productivity, health and safety training, good agricultural practices, financial management, increasing access to inputs and markets, cooperative development, securing land tenure, certification etc. (N.B. This list is not exhaustive).</p> <p><b>Limited:</b> Supports smallholders, but unclear what type of smallholders; or no details on support provided.</p> <p><b>Insufficient:</b> No programme to support smallholders.</p> <p><b>Scoring</b></p> <p><b>N.B.</b> Companies may report progress in multiple ways but are awarded points for the highest scoring category.</p> <p>✓ [1 point] <b>Yes:</b> Comprehensive, externally verified.</p> <p>Ⓟ [0.75 points] <b>Partial:</b> Limited, externally verified; OR comprehensive, self-reported.</p> <p>Ⓟ [0.5 points] <b>Partial:</b> Limited, self-reported.</p> <p>✗ [0 points] <b>No:</b> Insufficient.</p>
<p><b>111</b></p> <p>■</p>	<p>Percentage of independent smallholders involved in programme</p> <p>ES</p>	<p><b>Disabled if no independent smallholder suppliers.</b></p> <p><b>Scope</b></p> <p><b>Comprehensive:</b> Clearly states number or percentage of independent smallholders supporting.</p> <p><b>Limited:</b> Provides some numbers on independent smallholders supported, but unclear how many supported directly; or unclear what type of smallholders figure refers to; or figure clearly does not cover all operations (e.g. only one country); or data between two and five years old.</p> <p><b>Insufficient:</b> No data; or data over five years old; or undated.</p> <p><b>Scoring</b></p> <p><b>N.B.</b> Companies may report progress in multiple ways but are awarded points for the highest scoring category.</p> <p>✓ [1 point] <b>Yes:</b> Comprehensive, externally verified.</p> <p>Ⓟ [0.75 points] <b>Partial:</b> Limited, externally verified; OR comprehensive, self-reported.</p> <p>Ⓟ [0.5 points] <b>Partial:</b> Limited, self-reported.</p> <p>✗ [0 points] <b>No:</b> Insufficient.</p>
<p><b>112</b></p> <p>■</p>	<p>Process used to engage smallholder suppliers on compliance with company's policy and/or legal requirements</p> <p>ESG</p>	<p><b>Disabled if no smallholder suppliers.</b></p> <p>✓ [1 point] <b>Yes:</b> Describes the tools or method that the company uses to engage smallholders on legal or policy compliance (e.g. training, awareness raising).</p> <p>Ⓟ [0.5 points] <b>Partial:</b> Only engages on some parts of legal or policy requirements (e.g. only refers to human rights); or states that it has a process but limited details given.</p> <p>✗ [0 points] <b>No:</b> Does not meet requirements for this indicator.</p>










## Smallholders and suppliers

<p><b>113</b></p> 	<p>Number or percentage of smallholder suppliers engaged on compliance with company's policy and/or legal requirements</p> <p>ESG</p>	<p><b>Disabled if no smallholder suppliers.</b></p> <p><u>Scope</u>  <b>Comprehensive:</b> Clearly provides number or percentage of smallholders suppliers assessed/engaged.  <b>Limited:</b> Unclear figures; or information only relates to one part of company's operations (i.e. only one country); or data between two and five years old.  <b>Insufficient:</b> No data; or data over five years old; or undated.</p> <p><u>Scoring</u>  <b>N.B.</b> Companies may report progress in multiple ways but are awarded points for the highest scoring category.   <b>[1 point] Yes:</b> Comprehensive, externally verified.   <b>[0.75 points] Partial:</b> Limited, externally verified; OR comprehensive, self-reported.   <b>[0.5 points] Partial:</b> Limited, self-reported.   <b>[0 points] No:</b> Insufficient.</p>
<p><b>114</b></p> 	<p>Process used to prioritise, assess and/or engage non-smallholder suppliers on compliance with company's policy and/or legal requirements</p> <p>ESG</p>	<p><b>Disable if no suppliers or only sources from smallholders.</b></p> <p> <b>[1 point] Yes:</b> Describes the tools or method that the company uses to prioritise, assess and/or engage non-smallholder suppliers on legal or policy compliance (e.g. risk assessments, monitoring, details of engagement process, etc.).   <b>[0.5 points] Partial:</b> Only describes the process for ensuring compliance with some parts of legal or policy requirements (e.g. only refers to human rights compliance); or states that it has a process but limited details given.   <b>[0 points] No:</b> Does not meet requirements for this indicator.</p>
<p><b>115</b></p> 	<p>Number or percentage of non-smallholder suppliers assessed and/or engaged on compliance with company's policy and/or legal requirements</p> <p>ESG</p>	<p><b>Disabled if no suppliers or only sources from smallholders.</b></p> <p><u>Scope</u>  <b>Comprehensive:</b> Clearly provides number or percentage of non-smallholder suppliers assessed/engaged.  <b>Limited:</b> Unclear figures; or information only relates to one part of company's operations (i.e. only one country); or data between two and five years old.  <b>Insufficient:</b> No data; or data over five years old; or undated.</p> <p><u>Scoring</u>  <b>N.B.</b> Companies may report progress in multiple ways but are awarded points for the highest scoring category.   <b>[1 point] Yes:</b> Comprehensive, externally verified.   <b>[0.75 points] Partial:</b> Limited, externally verified; OR comprehensive, self-reported.   <b>[0.5 points] Partial:</b> Limited, self-reported.   <b>[0 points] No:</b> Insufficient.</p>
<p><b>116</b></p> 	<p>Suspension or exclusion criteria for non-smallholder suppliers</p> <p>ESG</p>	<p><b>Disabled if no suppliers or only sources from smallholders.</b></p> <p> <b>[1 point] Yes:</b> Clearly states criteria by which suppliers are excluded, such as steps that will be taken and timeframes for action.   <b>[0.5 points] Partial:</b> Only states criteria with no timeframes for action or steps taken given; or unclear what the criteria are.   <b>[0 points] No:</b> Does not meet requirements for this indicator.</p>







## Smallholders and suppliers

<b>117</b> 	Percentage of supply coming from agroforestry E	<p><b>Disabled if company has no suppliers.</b></p> <p><b>Scope</b></p> <p><b>Comprehensive:</b> Clearly states what percentage of supply is coming from agroforestry and/or other high biodiversity systems.</p> <p><b>Limited:</b> Provides some details on supply from agroforestry systems; or data between two and five years old.</p> <p><b>Insufficient:</b> No data; or data over five years; or undated.</p> <p><b>N.B.</b> Agroforestry is the interaction of agriculture and trees, including the agricultural use of trees. This includes trees on farms and in agricultural landscapes, farming in forests and along forest margins and tree-crop production, including cocoa, coffee, natural rubber and oil palm (World Agroforestry Centre, ICRAF).</p> <p><b>Scoring</b></p> <p><b>N.B.</b> Companies may report progress in multiple ways but are awarded points for the highest scoring category.</p> <p> <b>[1 point] Yes:</b> Comprehensive, externally verified.</p> <p> <b>[0.75 points] Partial:</b> Limited, externally verified; OR comprehensive, self-reported.</p> <p> <b>[0.5 points] Partial:</b> Limited, self-reported.</p> <p> <b>[0 points] No:</b> Insufficient.</p>
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## Governance and grievances

ID	Indicator	Scoring criteria
<b>118</b> 	Commitment to ethical conduct and prohibition of corruption G	<p> <b>[1 point] Yes:</b> Commitment to both ethical/fair conduct and prohibition of corruption (or bribery/fraud).</p> <p> <b>[0.5 points] Partial:</b> Only mentions one, or it is unclear if the commitment covers both ethical/fair conduct and prohibition of corruption, or commitment does not cover all operations (e.g. only refers to HQ).</p> <p> <b>[0 points] No:</b> Does not meet requirements for this indicator.</p>



## Governance and grievances

<p><b>119</b> ■</p>	<p>Progress on commitment to ethical conduct and prohibition of corruption G</p>	<p><b>Scope</b>  <b>Comprehensive:</b> Provides evidence of actions taken to implement company's anti-bribery and corruption policies. For example: giving training to employees; setting up dedicated teams or committees responsible for implementation; putting processes in place to identify and mitigate bribery and corruption.  <b>Limited:</b> Limited details given on actions taken.  <b>Insufficient:</b> No examples/evidence provided.</p> <p><b>Scoring</b>  <b>N.B.</b> Companies may report progress in multiple ways but are awarded points for the highest scoring category.  ✔ <b>[1 point] Yes:</b> Comprehensive, externally verified.  🟡 <b>[0.75 points] Partial:</b> Limited, externally verified; OR comprehensive, self-reported.  🟡 <b>[0.5 points] Partial:</b> Limited, self-reported.  ❌ <b>[0 points] No:</b> Insufficient.</p>
<p><b>120</b> ■</p>	<p>Disclosure of the company's management approach to tax and payments to governments</p>	<p>✔ <b>[1 point] Yes:</b> Company discloses its management approach to tax/payments to governments including having a publicly available tax strategy/policy and a governance body/executive level position which is responsible for the tax strategy/policy and its review.  🟡 <b>[0.5 points] Partial:</b> Company only discloses a tax strategy or information on who is responsible for the strategy and its review; or the strategy only clearly covers parts of the company's operations (e.g. only in one country or one subsidiary).  ❌ <b>[0 points] No:</b> Does not meet requirements for this indicator.</p>
<p><b>121</b> ■</p>	<p>Whistleblowing procedure G</p>	<p>✔ <b>[1 point] Yes:</b> Information on whistleblowing procedure/how to report unethical conduct. For example, flowchart or clear description of steps taken, including how whistleblowers are protected.  🟡 <b>[0.5 points] Partial:</b> Company only states it allows for whistleblowing, but no details.  ❌ <b>[0 points] No:</b> Does not meet requirements for this indicator.</p>
<p><b>122</b> ■</p>	<p>Own grievance or complaints system open to all stakeholders G</p>	<p>✔ <b>[1 point] Yes:</b> Company clearly has its own grievance or complaints system (e.g. employees can fill in a specific form if they have a grievance; flowchart; or clear description of steps). This should be accessible to both internal and external stakeholders.  🟡 <b>[0.5 points] Partial:</b> Company only states it has a grievance system, but no other details; or only system for certain issues/in relation to only certain policies; or only accessible to internal or external stakeholders.  ❌ <b>[0 points] No:</b> Does not meet requirements for this indicator.</p>
<p><b>123</b> ■</p>	<p>Details of complaints and grievances disclosed G</p>	<p>Details of complaints and grievances disclosed, if anonymity not requested, including the following details: date; issue; complainant category; actions taken; status.  ✔ <b>[1 point] Yes:</b> All details disclosed.  🟡 <b>[0.5 points] Partial:</b> Three or four details.  🟡 <b>[0.25 points] Partial:</b> One or two details.  ❌ <b>[0 points] No:</b> None; or only provides a summary table on number and type of grievances; or data over five years old.</p>