



## Indicators and scoring criteria for assessing timber and pulp producers, processors and traders – July 2021

SPOTT uses a detailed framework of indicators and scoring criteria to assess palm oil producers and traders 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 hectarage, 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).

**Disclosure types:**  Organisation  Policy  Practice

---

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


**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                                                                                                                             | Sustainable forestry policy or commitment for all its operations<br>ESG                         | <p><b>Disabled if only a processor/trader</b></p> <p>✔ [1 point] <b>Yes:</b> Has own policy on sustainable/responsible/ethical (or similar) forestry for all the company's forestry operations (i.e. all forest products 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 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 the policy applies to all of its own operations (i.e. all forest products 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                                                                                                                             | Sustainable forestry policy or commitment applies to all suppliers<br>ESG                       | <p><b>Disabled if no suppliers including outgrower scheme and independent suppliers</b></p> <p>✔ [1 point] <b>Yes:</b> Has own policy on sustainable/responsible/ethical (or similar) forestry for all 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> Policy only applies to some suppliers; 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                                                                                                                             | High-level position of responsibility for sustainability<br>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                                                                                                                             | One or more members within the board of the company have responsibility for sustainability<br>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>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |

|          |                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>5</p> | <p>Percentage or number of women in senior management team<br/>SG</p>                                                                                                          | <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>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <p>6</p> | <p>Percentage or number of women board members<br/>SG</p>                                                                                                                      | <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>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <p>7</p> | <p>Member of multiple industry schemes or other external initiatives to reduce negative environmental or social outcomes associated with timber and pulp production<br/>ES</p> | <p><b>Scope</b></p> <p><b>Comprehensive:</b> Member of two or more schemes/initiatives.</p> <p><b>Limited:</b> Member of only one scheme/initiative; or only subsidiary/parent company is a member of one or more schemes/initiatives.</p> <p><b>Insufficient:</b> No membership.</p> <p><b>Scoring</b></p> <p>✔ <b>[1 point] Yes:</b> Comprehensive, externally verified.</p> <p>Ⓟ <b>[0.75 points] Partial:</b> Limited, externally verified.</p> <p>✘ <b>[0 points] No:</b> Insufficient.</p> <p><b>N.B.</b> Should be externally verified through listing on membership schemes website.</p> <p><b>External sources:</b></p> <p>FSC <a href="http://memberportal.fsc.org/">http://memberportal.fsc.org/</a> [1334]; PEFC <a href="https://www.pefc.org/about-pefc/membership/international-stakeholder">https://www.pefc.org/about-pefc/membership/international-stakeholder</a> [1526]; UNGC <a href="http://www.unglobalcompact.org/what-is-gc/participants">www.unglobalcompact.org/what-is-gc/participants</a> [1525]; WBCSD <a href="http://www.wbcd.org/Overview/Our-members/Members">http://www.wbcd.org/Overview/Our-members/Members</a> [1448]; TFA 2020 <a href="https://www.tropicalforestalliance.org/en/collective-action-agenda/partners/">https://www.tropicalforestalliance.org/en/collective-action-agenda/partners/</a> [1523]; 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> [3011]; HCS <a href="http://highcarbonstock.org/members/">http://highcarbonstock.org/members/</a> [1062]; HCVRN <a href="https://hcvnetwork.org/who-we-are/">https://hcvnetwork.org/who-we-are/</a> [1037]; FFA <a href="https://www.firefreealliance.org/members/">https://www.firefreealliance.org/members/</a>; Natural Capital Coalition <a href="https://capitalscoalition.org/the-coalition/organisation-directory/">https://capitalscoalition.org/the-coalition/organisation-directory/</a> [1209]; UFIGA <a href="https://www.ufiga.org/nos-adherents">https://www.ufiga.org/nos-adherents</a> [1209]; WWF-GFTN <a href="http://d2ouvy59p0dg6k.cloudfront.net/downloads/gftn_participant_list_september_web_2018_2.pdf">http://d2ouvy59p0dg6k.cloudfront.net/downloads/gftn_participant_list_september_web_2018_2.pdf</a> [2088]; ATIBT <a href="https://www.atibt.org/en/members/">https://www.atibt.org/en/members/</a> [1961]; CBFP <a href="https://pfb-cbfp.org/members-colleges.html">https://pfb-cbfp.org/members-colleges.html</a> [1720]; STTC <a href="http://www.europeansttc.com/thesttc/participants/">http://www.europeansttc.com/thesttc/participants/</a> [1721]; NYDF <a href="https://nydfglobalplatform.org/endorsers/">https://nydfglobalplatform.org/endorsers/</a> [3012]</p> <p>or others clearly focused on reducing negative environmental or social outcomes associated with timber and pulp production (assessed on case-by-case basis).</p> |



|                  |                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>8</b></p>  | <p>Collaboration with stakeholders to reduce negative environmental or social outcomes associated with timber and pulp 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 timber and pulp 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 timber and pulp 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, self-reported.</p> <p>Ⓟ [0.5 points] <b>Partial:</b> Limited, self-reported.</p> <p>✘ [0 points] <b>No:</b> Insufficient.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <p><b>9</b></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 in annual 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>Reports through standardised reporting systems</p> <p>ESG</p>                                                                                | <p>✔ [1 point] <b>Yes:</b> Reports in one or more standardised reporting systems within the last two years (e.g. report prepared in accordance with GRI standards and published on GRI database; or company has submitted at least one CDP questionnaire).</p> <p>Ⓟ [0.5 points] <b>Partial:</b> States that report has been prepared in accordance with GRI standards but no report has been published on GRI database; or report has been published on GRI database but not prepared in accordance with GRI standards; or only subsidiary follows scoring criteria for 1 point.</p> <p>✘ [0 points] <b>No:</b> No reporting standards used; or reporting more than two years old.</p> <p><b>External sources:</b> Global Reporting Initiative (GRI) Sustainability Disclosure Database <a href="https://database.globalreporting.org/">https://database.globalreporting.org/</a>; CDP reporting questionnaire <a href="https://www.cdp.net/en/responses">https://www.cdp.net/en/responses</a>; or other reporting and disclosure platforms to be assessed on a case by case basis.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <p><b>11</b></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 climate risks assessments on TCFD website (<a href="https://www.fsb-tcdf.org/publications/final-implementing-tcdf-recommendations/">https://www.fsb-tcdf.org/publications/final-implementing-tcdf-recommendations/</a>), and in FAO report (<a href="http://www.fao.org/3/a-i3383e.pdf">http://www.fao.org/3/a-i3383e.pdf</a>). CDP Climate questionnaires are not externally verified.</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. Additional points for external verification under FSC /PEFC/SVLK are not applicable for this indicator as it is not fully covered by the requirements of these standards.</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> |

|    |                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|----|---------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 12 | Natural capital assessment available<br>ESG | <p><b>Disabled if only a processor/trader.</b></p> <p><b>Scope</b></p> <p><b>Comprehensive:</b> The company has identified dependencies on natural capital and quantified the value of these dependencies and has set out how it will act upon and apply the results of the assessment; or published a natural capital assessment based on the Natural Capital Protocol.</p> <p><b>N.B.</b> The assessment does not have to cover all operations or all relevant natural capital for full points.</p> <p><b>Limited:</b> The company has identified dependencies on natural capital, but has not quantified it OR has not set actions</p> <p><b>Insufficient:</b> The company only mentions importance of/makes vague reference to natural capital without identifying its own dependencies</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>External source:</b> Natural Capital Protocol case studies <a href="https://capitalscoalition.org/impact/?fwp_filter_tabs=casestudy">https://capitalscoalition.org/impact/?fwp_filter_tabs=casestudy</a> [3013]</p> |
|----|---------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|



|  | <b>Landbank, maps and traceability</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|-----------------------------------------------------------------------------------|----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ID                                                                                | Indicator                              | Scoring criteria                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 13                                                                                | Lists countries and operations<br>ESG  | <p><b>Disabled if only a trader</b></p> <p>✔ [1 point] <b>Yes:</b> Provides details of countries of operation and the nature of operations within those countries (e.g. forest concessions, production facilities). Only include operations upstream and one level downstream (e.g. no sales offices, trading centres).</p> <p>Ⓟ [0.5 points] <b>Partial:</b> 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>✘ [0 points] <b>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> |
| 14                                                                                | Lists countries sourcing from<br>ESG   | <p><b>Disabled if not a trader</b></p> <p>✔ [1 point] <b>Yes:</b> Provides all countries it sources timber or pulp from.</p> <p>Ⓟ [0.5 points] <b>Partial:</b> Only provides broad information (e.g. worldwide; or geographical region without specifying whether the company sources from all countries within the region).</p> <p>✘ [0 points] <b>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>                                                                                                                                                                                                                  |

|           |                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|-----------|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>15</p> | <p>Total area of natural forest designated for wood/wood fibre production (ha)<br/>ES</p>   | <p><b>Disabled if only plantation-based operations or only a processor/trader.</b></p> <p>✔ [1 point] <b>Yes:</b> Total area of natural forest designated for wood/wood fibre production (may include outgrower scheme areas, if clearly stated).</p> <p>Ⓟ [0.5 points] <b>Partial:</b> Data more than two 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>✘ [0 points] <b>No:</b> No data; or data over five years old; or data is 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> <p><b>External source:</b> Forest management plans that have been approved by the government and provided to OTP can be used as long as they are valid, even if published more than two/five years ago: <a href="http://www.opentimberportal.org/operators">http://www.opentimberportal.org/operators</a>.</p> |
| <p>16</p> | <p>Total area of forest plantation (ha)<br/>ES</p>                                          | <p><b>Disabled if only natural forest-based operations or only a processor/trader.</b></p> <p>✔ [1 point] <b>Yes:</b> Total area planted with trees for wood/wood fibre production, including outgrower scheme areas, if applicable. State in explanation if includes/excludes outgrower scheme areas.</p> <p>Ⓟ [0.5 points] <b>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>✘ [0 points] <b>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>                                                                                                                                                                                                                                                                     |
| <p>17</p> | <p>Area of plantation/natural forest within outgrower schemes (ha)<br/>ES</p>               | <p><b>Disabled if no outgrower scheme or only a processor/trader.</b></p> <p>✔ [1 point] <b>Yes:</b> Total natural forest/plantation area within outgrower scheme.</p> <p>Ⓟ [0.5 points] <b>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>✘ [0 points] <b>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>18</p> | <p>Unplanted (areas designated for future development as plantation forest) (ha)<br/>ES</p> | <p><b>Disabled if only a processor/trader, or only natural forest-based operations.</b></p> <p>✔ [1 point] <b>Yes:</b> Area not yet planted, but that has been designated for future development, or that has obtained the necessary permits for development (i.e. NOT area set aside for conservation, or designated as unplanted, or already developed for infrastructure).</p> <p>Ⓟ [0.5 points] <b>Partial:</b> Unclear terminology (i.e. states "unplanted", 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>✘ [0 points] <b>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>19</b></p> | <p>Conservation set-aside area, including HCV area (ha)<br/>ES</p> | <p><b>Disabled if only a processor/trader.</b></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 if figure complicated to calculate; or if 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>20</b></p> | <p>Area of Intact Forest Landscape (ha)<br/>ES</p>                 | <p><b>Disabled if no Intact Forest Landscape in company's operational area or only a processor/trader.</b></p> <p>✔ <b>[1 point] Yes:</b> Area of Intact Forest Landscape (IFL) found within all operations.</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; or figure provided aggregates area set aside by the company and its suppliers.</p> <p><b>N.B.</b> IFL definition p25-26 of FSC Directive 20-007 <a href="https://fsc.org/en/document-centre/documents/resource/394">https://fsc.org/en/document-centre/documents/resource/394</a></p> <p>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>21</b></p> | <p>Number of Forest Management Units (FMUs)<br/>ES</p>             | <p><b>Disabled if only a processor/trader.</b></p> <p>✔ <b>[1 point] Yes:</b> States total number of FMUs or concessions controlled; or this is simple to establish with high certainty using available information.</p> <p>Ⓟ <b>[0.5 points] Partial:</b> Figure clearly does not represent all of company's FMUs (e.g. provide number of FMUs in one country only); or figure otherwise unclear; or data between two and five years old.</p> <p>✘ <b>[0 points] No:</b> No data; or data more than five years old; or undated.</p> <p><b>External sources:</b></p> <p>FSC database <a href="https://info.fsc.org/certificate.php">https://info.fsc.org/certificate.php</a>; GFW managed forests <a href="http://data.globalforestwatch.org/datasets/33451575fd3e440db27952ea456abb46_10_1570">http://data.globalforestwatch.org/datasets/33451575fd3e440db27952ea456abb46_10_1570</a>; GFW wood fiber <a href="https://data.globalforestwatch.org/datasets/eea64218200743a9ab5d5625089d7256_0_1627">https://data.globalforestwatch.org/datasets/eea64218200743a9ab5d5625089d7256_0_1627</a>; OTP Forest management and harvest categories <a href="http://www.opentimberportal.org/operators">http://www.opentimberportal.org/operators</a> [3014]; WRI Forest Atlases for Congo basin countries <a href="https://www.wri.org/our-work/project/forest-atlases/countries-forest-atlases">https://www.wri.org/our-work/project/forest-atlases/countries-forest-atlases</a> or other publicly available platform.</p> |

|                                                                                                    |                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|----------------------------------------------------------------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>22</b></p>  | <p>Maps of forest management units (FMUs)<br/>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. Maps of concessions also acceptable. 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/five 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>; FSC-certified forests map <a href="https://fsc-int.maps.arcgis.com/apps/webappviewer/index.html?id=1f9d63cb01bd44c081be529038f4a7ed&amp;mobileBreakPoint=300">https://fsc-int.maps.arcgis.com/apps/webappviewer/index.html?id=1f9d63cb01bd44c081be529038f4a7ed&amp;mobileBreakPoint=300</a>; GFW managed forests <a href="http://data.globalforestwatch.org/datasets/33451575fd3e440db27952ea456abb46_10">http://data.globalforestwatch.org/datasets/33451575fd3e440db27952ea456abb46_10</a> [1570]; GFW wood fiber <a href="https://data.globalforestwatch.org/datasets/eea64218200743a9ab5d5625089d7256_0">https://data.globalforestwatch.org/datasets/eea64218200743a9ab5d5625089d7256_0</a> [1627]; OTP <a href="http://www.opentimberportal.org/operators">http://www.opentimberportal.org/operators</a> [3014]; Forest Atlases for Congo basin countries <a href="https://www.wri.org/our-work/project/forest-atlases/countries-forest-atlases">https://www.wri.org/our-work/project/forest-atlases/countries-forest-atlases</a>; or other publicly available platform.</p> |
| <p><b>23</b></p>  | <p>Forest management plans available for all FMUs<br/>ESG</p> | <p><b>Disabled if only a processors/trader.</b></p> <p>✔ <b>[1 point] Yes:</b> Forest management plans (or summaries) are publicly available for all FMUs directly controlled by the company.</p> <p>Ⓟ <b>[0.5 points] Partial:</b> Only a limited number of forest management plans are 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 source:</b> FSC database <a href="https://info.fsc.org/certificate.php">https://info.fsc.org/certificate.php</a>; GFW managed forests <a href="http://data.globalforestwatch.org/datasets/33451575fd3e440db27952ea456abb46_10">http://data.globalforestwatch.org/datasets/33451575fd3e440db27952ea456abb46_10</a> [1570]; GFW wood fiber <a href="https://data.globalforestwatch.org/datasets/eea64218200743a9ab5d5625089d7256_0">https://data.globalforestwatch.org/datasets/eea64218200743a9ab5d5625089d7256_0</a> [1627]; OTP <a href="http://www.opentimberportal.org/operators">http://www.opentimberportal.org/operators</a> [3014] or other publicly available platform</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |








|                                                                                                    |                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|----------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>24</b></p>  | <p>Monitoring of forest management plan implementation available</p> <p>ESG</p>                                                   | <p><b>Disabled if only a processor/trader.</b></p> <p><b>Scope</b><br/> <b>Comprehensive:</b> Monitoring information on the implementation of all FMPs (i.e. performance against management objectives) has been published. Information could be included in FSC audit reports. Indicators for monitoring should usually be included in the FMPs.<br/> <b>Limited:</b> Monitoring information available does not detail performance against FMP objectives and indicators; or monitoring information available for some FMPs only.<br/> <b>Insufficient:</b> Does not meet requirements for this indicator.</p> <p><b>Scoring</b><br/> <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 /PEFC/SVLK are not applicable for this indicator as it is not fully covered by the requirements of these standards.</p> <p>✔ <b>[1 point] Yes:</b> Comprehensive, externally verified.<br/> P <b>[0.75 points] Partial:</b> Limited, externally verified; OR comprehensive, self-reported.<br/> P <b>[0.5 points] Partial:</b> Limited, self-reported.<br/> ✘ <b>[0 points] No:</b> Insufficient.</p> <p><b>External sources:</b> FSC database <a href="https://info.fsc.org/certificate.php">https://info.fsc.org/certificate.php</a>; GFW managed forests <a href="http://data.globalforestwatch.org/datasets/33451575fd3e440db27952ea456abb46_10">http://data.globalforestwatch.org/datasets/33451575fd3e440db27952ea456abb46_10</a> [1570]; GFW wood fiber <a href="https://data.globalforestwatch.org/datasets/eea64218200743a9ab5d5625089d7256_0">https://data.globalforestwatch.org/datasets/eea64218200743a9ab5d5625089d7256_0</a> [1627]; OTP <a href="http://www.opentimberportal.org/operators">http://www.opentimberportal.org/operators</a> [3014] or other publicly available platform</p> |
| <p><b>25</b></p>  | <p>Company has provided valid legal documents to Open Timber Portal on use right (at the time of SPOTT assessments)</p> <p>SG</p> | <p><b>Disabled if company does not operate in RoC, Cameroon, DRC, or Gabon, or only a processor/trader.</b></p> <p><b>Scope</b><br/> Company score on the "Use right" category of the Open Timber Portal. For companies with subsidiaries listed separately, average scores are calculated for all related companies (parent and subsidiaries) in the category.</p> <p><b>Scoring</b><br/> Companies are awarded up to 1.0 point based on their score (e.g. 0.4 points are awarded for companies which score, or average score of all related companies, is 40% on the Open Timber Portal category "Use rights").</p> <p>✔ <b>[1 point] Yes:</b> 100%.<br/> P <b>[0.01-0.99 points] Partial:</b> Score between 1-99%.<br/> ✘ <b>[0 points] No:</b> 0%.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

|                  |                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|------------------|--------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>26</b></p> | <p>Company has provided valid legal documents to Open Timber Portal on forest management (at the time of SPOTT assessments)</p> <p>ESG</p> | <p><b>Disabled if company does not operate in RoC, Cameroon, DRC, or Gabon, or only a processor/trader.</b></p> <p><b>Scope</b><br/>Company score on the "Forest management" category of the Open Timber Portal. For companies with subsidiaries listed separately, average scores are calculated for all related companies (parent and subsidiaries) in the category.</p> <p><b>Scoring</b><br/>Companies are awarded up to 1.0 point based on their score (e.g. 0.4 points are awarded for companies which score, or average score of all related companies, is 40% on the Open Timber Portal category "Forest management").</p> <p>✔ [1 point] Yes: 100%.<br/> P [0.01-0.99 points] Partial: Score between 1-99%.<br/> ✘ [0 points] No: 0%.</p> <p>External source: <a href="http://www.opentimberportal.org/operators">http://www.opentimberportal.org/operators</a></p>                 |
| <p><b>27</b></p> | <p>Company has provided valid legal documents to Open Timber Portal on timber harvesting (at the time of SPOTT assessments)</p> <p>EG</p>  | <p><b>Disabled if company does not operate in RoC, Cameroon, DRC, or Gabon, or only a processor/trader.</b></p> <p><b>Scope</b><br/>Company score on the "Timber harvesting" category of the Open Timber Portal. For companies with subsidiaries listed separately, average scores are calculated for all related companies (parent and subsidiaries) in the category.</p> <p><b>Scoring</b><br/>Companies are awarded up to 1.0 point based on their score (e.g. 0.4 points are awarded for companies which score 40%, or for which the average score of all related companies is 40%, on the Open Timber Portal category "Timber harvesting").</p> <p>✔ [1 point] Yes: 100%<br/> P [0.01-0.99 points] Partial: Score between 1-99%<br/> ✘ [0 points] No: 0%.</p> <p>External source: <a href="http://www.opentimberportal.org/operators">http://www.opentimberportal.org/operators</a></p> |
| <p><b>28</b></p> | <p>Names and locations of all third-party supplying FMUs</p> <p>ES</p>                                                                     | <p><b>Disabled if company only sources from own FMUs, or has no suppliers, or has no pulp and paper or sawmills.</b></p> <p>✔ [1 point] Yes: Reports names and geo-referenced maps which clearly show boundaries (e.g. shapefile or KML) for all supplier estates or FMUs within supply chain. Information must be in one or two places rather than spread in multiple places.</p> <p>P [0.5 points] Partial: Only reports some of this information; or unclear if covers all supplying estates/FMUs; or only image file showing local locations of all/some estates/FMUs; or data between two and five years old.</p> <p>✘ [0 points] No: No data; or data over five years old; or undated.</p>                                                                                                                                                                                             |
| <p><b>29</b></p> | <p>Number of company owned sawmills</p> <p>ES</p>                                                                                          | <p><b>Disabled if company does not own sawmills.</b></p> <p>✔ [1 point] Yes: Number of sawmills owned by the company. State in explanation if any other mills in development.</p> <p>P [0.5 points] Partial: 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>✘ [0 points] No: 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 mills and the Sustainability Report states a figure which is 3 more or less, then these are deemed contradictory figures.</p>                                                                                                                                  |




|                  |                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>30</b></p> | <p>Names and locations of company owned sawmills<br/>ES</p>                                                                                         | <p><b>Disabled if company does not own sawmills.</b></p> <p>✔ <b>[1 point] Yes:</b> Names and coordinates or addresses or referenced maps (shapefile, kml, etc.) for all sawmills. For coordinates/addresses check that these can be used to generate location using GoogleMaps - all or if many sawmills test a sample. Information must match number of sawmills 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 sawmills; or only static image showing location of all sawmills; or only names of sawmills; or no dated source indicating number of sawmills 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 sawmills are located); or text on image unreadable.</p>    |
| <p><b>31</b></p> | <p>Number of company-owned pulp and paper mills<br/>ES</p>                                                                                          | <p><b>Disabled if company does not own pulp and paper mills.</b></p> <p>✔ <b>[1 point] Yes:</b> Number of pulp and paper mills owned by the company. State in explanation if any other mills 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 mills and the Sustainability Report states a figure which is 3 more or less, then these are deemed contradictory figures.</p>                                                                                                                                                     |
| <p><b>32</b></p> | <p>Names and locations of company-owned pulp and paper mills<br/>ES</p>                                                                             | <p><b>Disabled if company does not own pulp and paper mills.</b></p> <p>✔ <b>[1 point] Yes:</b> Names and coordinates or addresses or referenced maps (shapefile, kml, etc.) for all pulp and paper mills. For coordinates/addresses check that these can be used to generate location using GoogleMaps - all or if many mills test a sample. Information must match number of mills 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 mills; or only static image showing location of all mills; or only names of mills; or no dated source indicating number of mills 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 mills are located); or text on image unreadable.</p> |
| <p><b>33</b></p> | <p>Reports total volumes (or percentages) sourced by company-owned sawmills that come from company's own operations and/or third-parties<br/>ES</p> | <p><b>Disabled if company does not own sawmills.</b></p> <p>✔ <b>[1 point] Yes:</b> The company reports the total volume sourced by company-owned mills that comes from company's own operations and the total volume sourced by company-owned mills that comes from third-parties (if applicable). If percentage sourced is reported for only own or third-party can still award full points as percentage of other can be easily calculated.</p> <p>Ⓟ <b>[0.5 points] Partial:</b> Data provided does not cover company's known scope of operations; or only reports volume for one if has both; 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>34</b></p> | <p>Reports total volumes (or percentages) sourced by company-owned pulp and paper mills that come from company's own operations and/or third-parties<br/>ES</p>      | <p><b>Disabled if company does not own pulp and paper mills.</b></p> <p>✔ <b>[1 point] Yes:</b> The company reports the total volume sourced by company-owned mills that comes from company's own operations and the total volume sourced by company-owned mills that comes from third-parties (if applicable). If percentage sourced is reported for only own or third-party can still award full points as percentage of other can be easily calculated.</p> <p>Ⓟ <b>[0.5 points] Partial:</b> Data provided does not cover company's known scope of operations; or only reports volume for one if has both; 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>35</b></p> | <p>Number of third party supplying mills<br/>ES</p>                                                                                                                  | <p><b>Disabled if company does not source from supplying mills.</b></p> <p>✔ <b>[1 point] Yes:</b> Number of all third-party supplying pulp, paper and/or sawmills.</p> <p>Ⓟ <b>[0.5] Partial:</b> Data between two and five years old; or data provided does not cover company's known scope of operations (e.g. only covers one country); or approximate data only (e.g. states that sources from over a hundred mills).</p> <p>✘ <b>[0 points] No:</b> No data; or data over five years old; or undated.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <p><b>36</b></p> | <p>Names and locations of all third party supplying mills<br/>ES</p>                                                                                                 | <p><b>Disabled if company does not source from supplying mills.</b></p> <p>✔ <b>[1 point] Yes:</b> Names and coordinates; or addresses capable of generating locations on GoogleMaps; or names and geo-referenced maps (shapefile, kml) for all supplying pulp, paper and/or sawmills. Information must match number of mills reported by company.</p> <p>Ⓟ <b>[0.5 points] Partial:</b> As above, but only for some mills; or static image showing location of all mills; or only names of mills; or unclear information provided on the above points; or no dated source indicating number of mills controlled (i.e. received zero points for indicator above).</p> <p>✘ <b>[0 points] No:</b> No data; or static image file not at a local scale (i.e. cannot determine accurately where mills are located); or text on image unreadable.</p>                                                                                                                                          |
| <p><b>37</b></p> | <p>Reports total volume (or percentages) sourced from third-party supplying mills that come from the supplying mills' own operations and/or third parties<br/>ES</p> | <p><b>Disabled if company does not source from supplying mills.</b></p> <p>✔ <b>[1 point] Yes:</b> The company reports the total volume sourced from third-party supplying mills that comes from these suppliers' own operations and the total volume sourced from third-party supplying mills that comes from third-parties (if applicable). If percentage sourced is reported for only own or third-party can still award full points as percentage of other can be easily calculated.</p> <p>Ⓟ <b>[0.5 points] Partial:</b> Data provided does not cover company's known scope of operations; or only reports volume for one if has both; 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>38</b></p> | <p>Procedures to trace raw materials to country of harvest<br/>ESG</p>                                                                                               | <p><b>Disabled if no suppliers including outgrower scheme and independent suppliers.</b></p> <p>✔ <b>[1 point] Yes:</b> Has a process to trace raw materials to country of harvest and details of process available; or has 100% of its supply FSC/PEFC certified; or has CoC certification that clearly covers all supply (i.e. company only sources certified material).</p> <p>Ⓟ <b>[0.5 points] Partial:</b> States that has a process but no or limited details provided; or procedure only covers some of the company's operations; or company has some of its supply FSC/PEFC/CoC certified; or it is unclear whether FSC/PEFC/CoC certification covers all supply.</p> <p>✘ <b>[0 points] No:</b> Does not meet requirements for this indicator.</p> <p><b>N.B.</b> Chain of Custody (CoC) certification only counts for the certified portion of all raw material sourced. If company also sources non-certified material, then CoC certification does not cover all supply.</p> |

|                                                                                                    |                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|----------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>39</b></p>  | <p>Percentage of supply traceable to country of harvest</p> <p>ESG</p> | <p><b>Disabled if no suppliers, including outgrower scheme and independent suppliers.</b></p> <p><b>Scope</b><br/>Overall percentage of timber and pulp supply traceable to country of harvest (including FSC/PEFC/SVLK certification).<br/>No points are awarded if data is over two years old or undated.</p> <p><b>Scoring</b><br/>Companies are awarded up to 1.0 point based on the percentage volume that is traceable to country of harvest (e.g. 0.4 points are awarded for companies that are 40% traceable to mill).</p> <p>✓ <b>[1 point] Yes:</b> 100% traceable.<br/> P <b>[0.01-0.99 points] Partial:</b> 1-99% traceable.<br/> ✗ <b>[0 points] No:</b> 0% traceable.</p> |
| <p><b>40</b></p>  | <p>Procedures to trace raw materials to FMU level</p> <p>ESG</p>       | <p><b>Disabled if no suppliers, including outgrower scheme and independent suppliers.</b></p> <p>✓ <b>[1 point] Yes:</b> Has a process to trace raw materials to FMU level and details of process available.<br/> P <b>[0.5 points] Partial:</b> States that has a process but no or limited details provided; or procedure only covers some of the company's operations; or company has FSC/PEFC CoC or SVLK certification.<br/> ✗ <b>[0 points] No:</b> Does not meet requirements for this indicator.</p>                                                                                                                                                                            |
| <p><b>41</b></p>  | <p>Percentage of supply traceable to FMU level</p> <p>ESG</p>          | <p><b>Disabled if no suppliers, including outgrower scheme and independent suppliers.</b></p> <p><b>Scope</b><br/>Overall percentage of timber and pulp supply traceable to FMU level.<br/>No points are awarded if data is over two years old or undated.</p> <p><b>Scoring</b><br/>Companies are awarded up to 1.0 point based on the percentage volume that is traceable to FMU level (e.g. 0.4 points are awarded for companies that are 40% traceable to FMU).</p> <p>✓ <b>[1 point] Yes:</b> 100% traceable.<br/> P <b>[0.01-0.99 points] Partial:</b> 1-99% traceable.<br/> ✗ <b>[0 points] No:</b> 0% traceable.</p>                                                            |

|                   | <h2>Certification standards</h2>                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ID                                                                                                   | Indicator                                                                                                  | Scoring criteria                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <p><b>42</b></p>  | <p>Time-bound plan for achieving 100% third-party legality verification of FMUs or achieved</p> <p>ESG</p> | <p><b>Disabled if company only processor/trader.</b></p> <p>✓ <b>[1 point] Yes:</b> If target within ten years or already met. Examples of legality verification systems include FSC, PEFC, SVLK, NEPCo LegalSource, or other SFM standard that provides legality verification.<br/> P <b>[0.5 points] Partial:</b> Commitment in place to increase third-party legality verification of FMUs within ten years, but not to 100% (i.e. an incremental target); or commitment to 100% but over ten years or not time-bound; or target already met but unclear by which verification system.<br/> ✗ <b>[0 points] No:</b> No target; or target has been missed.</p> |

|                  |                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|------------------|---------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>43</b></p> | <p>Percentage area (ha) verified as being in legal compliance by a third party<br/>ESG</p>                                      | <p><b>Disabled if only a processor/trader.</b></p> <p><b>Scope</b><br/>Percentage of landbank verified as being in mandatory (e.g. SVLK) or voluntary (e.g. NEPCon LegalSource) legal compliance (VLC) by a third party – including percentage certified under FSC or PEFC (or other SFM standard that provides legality verification).</p> <p><b>Scoring</b><br/>Companies are awarded up to 1.0 point based on the percentage of area that is verified as being in legal compliance by a third party (i.e. 0.4 points are awarded for companies that have 40% of their area legality verified). Indicator refers to landbank directly controlled (i.e. excluding independent smallholders and outgrower schemes). If multiple schemes used total percentages (if clearly exclusive of each other); or use figure for the largest amount verified (if cannot determine whether schemes overlap).</p> <p>✔ <b>[1 point] Yes:</b> 100% third party verified.</p> <p>Ⓟ <b>[0.01-0.99 points] Partial:</b> 1-99% third party verified.</p> <p>✘ <b>[0 points] No:</b> If not third party verified; or company reports verified legal origin (VLO) only; or if verification system is unclear; or not reported in terms of percentage of FMU area; or percentage cannot be accurately calculated using available figures; or data over two years old; or undated.</p> |
| <p><b>44</b></p> | <p>Time-bound plan to source only wood/wood fibre that is in legal compliance verified by a third party<br/>ESG</p>             | <p><b>Disabled if no suppliers, including outgrower scheme and independent suppliers.</b></p> <p>✔ <b>[1 point] Yes:</b> If target within ten years. Examples of legality verification systems include FSC, PEFC, SVLK, NEPCon LegalSource, or other SFM standard that provides legality verification.</p> <p>Ⓟ <b>[0.5 points] Partial:</b> Commitment in place to increase sourcing that is in legal compliance verified by a third party within 10 years, but not to 100% (i.e. an incremental target); or commitment to 100% but over ten years or not time-bound; or target already met but unclear by which verification system.</p> <p>✘ <b>[0 points] No:</b> No target; or target has been missed.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <p><b>45</b></p> | <p>Percentage of all wood/wood fibre supply traded/processed verified as being in legal compliance by a third party<br/>ESG</p> | <p><b>Disabled if no suppliers, including outgrower scheme and independent suppliers. Input verifier in explanation.</b></p> <p><b>Scope</b><br/>Percentage of all wood/wood fibre supply verified as being in mandatory (e.g. SVLK) or voluntary (e.g. NEPCon LegalSource) legal compliance (VLC) by a third party - including percentage certified under FSC or PEFC (or other SFM standard that provides legality verification).</p> <p><b>Scoring</b><br/>Companies are awarded up to 1.0 point based on the percentage of all wood/wood fibre supply verified as being in legal compliance by a third party (i.e. 0.4 points are awarded for companies that have 40% of their area legality verified).<br/>If multiple schemes, use total percentages (if clearly exclusive of each other); or use % figure for the largest amount verified (if cannot determine whether schemes overlap).</p> <p>✔ <b>[1 point] Yes:</b> 100% third party verified.</p> <p>Ⓟ <b>[0.01-0.99 points] Partial:</b> 1-99% third party verified.</p> <p>✘ <b>[0 points] No:</b> 0% third party verified; or company reports verified legal origin (VLO) only; or if verification system is unclear; or not reported in terms of percentage of FMU area; or percentage cannot be accurately calculated using available figures; or data over two years old; or undated.</p>       |

|                                                                                                    |                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|----------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>46</b></p>  | <p>Percentage area (ha) FSC FM certified<br/>ESG</p>                                                                      | <p><b>Disabled if only a processor/trader.</b></p> <p><b>Scoring</b><br/>Companies are awarded up to 1.0 point based on the percentage of area that is FSC FM certified (i.e. 0.4 points are awarded for companies that have 40% of their area FSC FM 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).</p> <p>✔ <b>[1 point] Yes:</b> 100% certified.</p> <p>Ⓟ <b>[0.01-0.99 points] Partial:</b> 1-99% certified.</p> <p>✘ <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.</p> <p><b>External source:</b> FSC database.<br/>Acceptable certificates must have FM or FM/COC codes. CW codes are not acceptable: these refer to forests assessed against the FSC Controlled Wood Standard.</p> |
| <p><b>47</b></p>  | <p>Time-bound plan for achieving 100% FSC FM certification of FMUs or achieved 100% FSC-certification of FMUs<br/>ESG</p> | <p><b>Disabled if company only processor/trader. Input date in figure field and/or detail target in explanation.</b></p> <p>✔ <b>[1 point] Yes:</b> Target within 10 years or already met. Target can refer to all FMUs directly controlled or all those eligible for FSC FM certification given 1994 cut-off.</p> <p>Ⓟ <b>[0.5 points] Partial:</b> Commitment in place to increase the FSC FM certification of FMUs within 10 years, but not to 100% (i.e. an incremental target); or commitment to 100% but over 10 years or not time-bound.</p> <p>✘ <b>[0 points] No:</b> No target, or target has been missed.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <p><b>48</b></p>  | <p>Percentage of wood/wood fibre supply (tonnes) from all suppliers that comes from FSC FM certified areas<br/>ESG</p>    | <p><b>Disabled if no suppliers including outgrower scheme and independent suppliers.</b></p> <p><b>Scoring</b><br/>Companies are awarded up to 1.0 point based on the percentage of wood/wood fibre supply from all suppliers (outgrower scheme and/or independent) that comes from FSC FM certified areas (i.e. 0.4 points are awarded for companies that have 40% of their supply from FSC-FM certified FMUs). If percentage is not available, divide total volume supplied by volume of supply that comes from FSC FM certified areas, using figures from the same source. State in explanation whether figure relates to outgrower scheme or independent suppliers or both.</p> <p>✔ <b>[1 point] Yes:</b> 100% certified.</p> <p>Ⓟ <b>[0.01-0.99 points] Partial:</b> 1-99% certified. 1-99% certified.</p> <p>✘ <b>[0 points] No:</b> 0% certified; or data over two years old; or undated.</p>                                                                                                                                                                         |




|                  |                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|------------------|----------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>49</b></p> | <p>Commitment to source only wood/wood fibre that meets FSC Controlled Wood and/or PEFC Controlled Sources requirements</p> <p>ESG</p> | <p><b>Disabled if no suppliers including outgrower scheme and independent suppliers.</b></p> <p>✔ <b>[1 point] Yes:</b> Commitment to only source wood/woodfibre that meets FSC Controlled Wood and/or PEFC Controlled Sources requirements (or mention all requirements individually). Award point automatically if all wood/wood fibre sourced is FSC/PEFC certified.</p> <p>✘ <b>[0 points] No:</b> Does not meet requirements for this indicator.</p> <p><b>N.B.</b> FSC categories of unacceptable material: harvested illegally; harvested in violation of traditional and civil rights; harvested from forests with a high conservation value that is threatened by management activities; harvested from forests being converted to plantations or non-forest use; wood from forests in which genetically modified trees are planted. PEFC categories of Controlled Sources: forestry operations and harvesting, including biodiversity conservation and conversion of forest to other use, management of areas with designated high environmental and cultural values, protected and endangered species, including requirements of CITES, health and labour issues relating to forest workers, indigenous peoples' property, tenure and use rights, third parties' property, tenure and use rights, payment of taxes and royalties, not complying with legislation of the country of harvest relating to trade and customs, in so far as the forest sector is concerned, utilising genetically modified forest based organisms, converting forest to other vegetation type, including conversion of primary forests to forest plantations.</p>                                                                                              |
| <p><b>50</b></p> | <p>Percentage area (ha) PEFC certified (excluding FSC certified area)</p> <p>ESG</p>                                                   | <p><b>Disabled if company is only processor/trader; or if does not operate in a country with a PEFC-endorsed SFM standard; or if has 100% FSC certification of its landbank; or if has time-bound plan for achieving 100% FSC certification.</b></p> <p><b>Scoring</b></p> <p>Companies are awarded up to 1.0 point based on the percentage of non-FSC certified area that is certified under PEFC-endorsed SFM standards (i.e. 0.4 points are awarded for companies that have 40% of their non-FSC certified area is PEFC certified). Indicator refers to landbank directly controlled (i.e. excluding independent smallholders and outgrower schemes). If percentage is not available, divide total non-FSC certified area by total PEFC certified area, using figures from the same source.</p> <p>✔ <b>[1 point] Yes:</b> 100% certified.</p> <p>🟡 <b>[0.01-0.99 points] Partial:</b> 1-99% certified.</p> <p>✘ <b>[0 points] No:</b> Percentage figure cannot be calculated using available data; or if not clear whether figure covers all operations and/or includes suppliers; or if not clear whether PEFC and FSC certified areas overlap; or data over two years old; or undated.</p> <p><b>External source:</b> PEFC list <a href="https://cdn.pefc.org/pefc.org/media/2021-02/b8520a80-b37e-4bcd-91e5-12a1937993e2/9429f128-7bdb-58cd-b29b-aaca9b470216.pdf">https://cdn.pefc.org/pefc.org/media/2021-02/b8520a80-b37e-4bcd-91e5-12a1937993e2/9429f128-7bdb-58cd-b29b-aaca9b470216.pdf</a>; List of IFCC (Indonesian PEFC standard) certified companies including landbank: <a href="http://www.ifcc-ksk.org/2015-02-17-06-11-24/2015-02-17-06-12-36.html">http://www.ifcc-ksk.org/2015-02-17-06-11-24/2015-02-17-06-12-36.html</a></p> |



## Deforestation and biodiversity

| ID | Indicator | Scoring criteria |
|----|-----------|------------------|
|----|-----------|------------------|







|                                                                                                      |                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>51</b></p>    | <p>Commitment to zero deforestation or zero conversion of natural ecosystems</p> <p>E</p>                          | <p><b>Disabled if only a processor/trader.</b></p> <p>✔ <b>[1 point] 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>Ⓟ <b>[0.5 points] 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; or commitment made after 1st Jan 2020.</p> <p>✘ <b>[0 points] 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; 1) a weaker no NET deforestation approach. This SPOTT indicator requires a commitment to zero deforestation, and; 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>                                                                                                                                                                                                                                                                                                                                                           |
| <p><b>52</b></p>    | <p>Commitment to zero deforestation or zero conversion of natural ecosystems applies to all suppliers</p> <p>E</p> | <p><b>Disabled if no suppliers including outgrower scheme and independent suppliers.</b></p> <p>✔ <b>[1 point] 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; or company has a commitment to source only wood/wood fibre that meets FSC Controlled Wood or PEFC Controlled Sources requirements. State commitment in explanation. Commitment must be in place as of 1st Jan 2020.</p> <p>Ⓟ <b>[0.5 points] 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 policy only applies to some suppliers; or only has a time-bound commitment to sourcing from suppliers with a zero deforestation policy in the future; or commitment made after 1st Jan 2020.</p> <p>✘ <b>[0 points] 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; 1) a weaker no NET deforestation approach. This SPOTT indicator requires a commitment to zero deforestation, and; 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> |
| <p><b>53</b></p>  | <p>Criteria and cut-off date for defining deforestation</p> <p>E</p>                                               | <p>✔ <b>[1 point] 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 if no commitment to no deforestation.</p> <p>Ⓟ <b>[0.5 points] Partial:</b> Only specifies the criteria/types of forests/areas that are not to be deforested or a cut-off date.</p> <p>✘ <b>[0 points] No:</b> Does not meet requirements for this indicator.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |


|                  |                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|------------------|-----------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>54</b></p> | <p>Evidence of monitoring deforestation</p> <p>E</p>                        | <p><b>Disabled if only a processor/trader.</b></p> <p>Assessed in relation to both company's own operations and suppliers' operations as applicable.</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 suppliers 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 practice in multiple ways but are awarded points for the highest scoring category. Additional 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> <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>External source:</b> RSPO</p> |
| <p><b>55</b></p> | <p>Evidence of monitoring deforestation in supplier operations</p> <p>E</p> | <p><b>Disable if no suppliers, including scheme smallholders and independent suppliers</b></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; data over five years old; or undated.</p> <p><b>N.B.</b> This indicator focuses on all deforestation that occurs in a suppliers operational area either by itself or by third parties.</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.</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>56</p> | <p>Amount of illegal/non-compliant deforestation recorded</p> <p>E</p>                                       | <p><b>Disabled if only processor/trader.</b></p> <p>✔ [1 point] <b>Yes:</b> Reports total area of illegal or non-compliant deforestation recorded over the company's full operational area (area can be zero) over a specified time-frame.</p> <p>Ⓟ [0.5 points] <b>Partial:</b> Data reported covers less than the company's operational area; or area figures found under grievances but consolidated figure covering entire operations not reported; 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>                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <p>57</p> | <p>Amount of illegal//non-compliant deforestation recorded in supplier operations</p> <p>E</p>               | <p><b>Disabled if company only sources from own FMUs.</b></p> <p>✔ [1 point] <b>Yes:</b> Reports total area (can be zero) of illegal or non-compliant deforestation recorded within the company's suppliers operational area, e.g. area affected by illegal artisanal logging.</p> <p>Ⓟ [0.5 points] <b>Partial:</b> Data reported does not cover all suppliers' entire operational area; or area figures found under grievances but consolidated figure covering entire operations not reported; or data between two and five years old.</p> <p>✘ [0 points] <b>No:</b> No data; or data over five years old; or undated.</p>                                                                                                                                                                                                                                                                                                                                                                                                 |
| <p>58</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>✔ [1 point] <b>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, conversion or clear-felling within the company's own operations. Commitment must specify a cut-off date beyond which deforestation or conversion would not be accepted.</p> <p>Ⓟ [0.5 points] <b>Partial:</b> Unclear commitment; or does not include a cut-off date.</p> <p>✘ [0 points] <b>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> |
| <p>59</p> | <p>Commitment to restoration of non-compliant deforestation/conversion applies to all suppliers</p> <p>E</p> | <p><b>Disabled if no suppliers including outgrower scheme and independent suppliers.</b></p> <p>✔ [1 point] <b>Yes:</b> Commitment 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, conversion or clear-felling applies to all suppliers. Commitment must specify a cut-off date beyond which deforestation or conversion would not be accepted.</p> <p>Ⓟ [0.5 points] <b>Partial:</b> Unclear commitment; or does not include a cut-off date; or commitment only applies to some suppliers.</p> <p>✘ [0 points] <b>No:</b> Does not meet requirements for this indicator.</p> <p><b>N.B.</b> Commitments</p>                                                                                                                                                                                                                                                                                          |











|                  |                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|------------------|---------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>60</b></p> | <p>Implementing a landscape or jurisdictional level approach<br/>ES</p>                                                         | <p><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.</p> <p><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.</p> <p><b>Insufficient:</b> No data; or data over five years old; or undated.</p> <p><b>FAO definition:</b> Dealing with large-scale processes in an integrated and multidisciplinary manner, combining natural resources management with environmental and livelihood considerations.</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. Additional 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>✔ [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>N.B.</b> Landscape and jurisdictional approach definition <a href="https://accountability-framework.org/the-framework/topics/jurisdictional-approaches/">https://accountability-framework.org/the-framework/topics/jurisdictional-approaches/</a></p> |
| <p><b>61</b></p> | <p>Commitment to biodiversity conservation<br/>E</p>                                                                            | <p><b>Disabled if only a processor/trader.</b></p> <p>✔ [1 point] <b>Yes:</b> Commitment to conservation of biodiversity beyond just mentioning HCVs.</p> <p>✘ [0 points] <b>No:</b> Only mentions biodiversity; or only mentions biodiversity in relation to inside HCVs.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <p><b>62</b></p> | <p>Commitment to biodiversity conservation applies to all suppliers<br/>E</p>                                                   | <p><b>Disabled if no suppliers including outgrower scheme and independent suppliers.</b></p> <p>✔ [1 point] <b>Yes:</b> Commitment to conservation of biodiversity, beyond just mentioning HCVs, applies to all suppliers.</p> <p>Ⓟ [0.5 points] <b>Partial:</b> Commitment only applies to some suppliers.</p> <p>✘ [0 points] <b>No:</b> Only mentions biodiversity; or only mentions biodiversity in relation to inside HCVs.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <p><b>63</b></p> | <p>Identified species of conservation concern, referencing international or national system of species classification<br/>E</p> | <p><b>Disabled if only a processor/trader.</b></p> <p><b>Scope</b></p> <p><b>Comprehensive:</b> Company has identified species of conservation concern (e.g. rare, threatened, endangered), referencing an appropriate system of classification (e.g. IUCN Red List, national red list, CITES).</p> <p><b>Limited:</b> Species have been identified but not classified according to an appropriate system.</p> <p><b>Insufficient:</b> No data.</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. Additional 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>✔ [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>64</b></p> | <p>Examples of species and/or habitat conservation management</p> <p>E</p>                               | <p><b>Disabled if only a processor/trader.</b></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 practice 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>[+] Up to 1 point:</b> Companies are awarded up to an additional 1.0 point based on the percentage area/volume that is currently FSC/PEFC certified (e.g. 0.4 additional points are awarded for companies that are 40% FSC certified).</p> |
| <p><b>65</b></p> | <p>Commitment to no hunting or only sustainable hunting of species</p> <p>E</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>66</b></p> | <p>Commitment to no hunting or only sustainable hunting of species applies to all suppliers</p> <p>E</p> | <p><b>Disabled if no suppliers including scheme smallholders and independent suppliers.</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 applies to all suppliers.</p> <p>Ⓟ <b>[0.5 points] Partial:</b> Only no hunting of endangered, rare, threatened species; or no hunting only applies to certain extent of operations (e.g. no hunting only in conservation set-asides); or commitment only applies to some suppliers.</p> <p>✘ <b>[0 points] No:</b> No commitment or company allows employees to hunt.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <p><b>67</b></p> | <p>Commitment to protect forest areas from illegal activities</p> <p>ES</p>                              | <p><b>Disabled if only a processor/trader.</b></p> <p>✔ <b>[1 point] Yes:</b> Commitment to protect forest areas from unauthorised or illegal resource use, settlement and other illegal activities.</p> <p>Ⓟ <b>[0.5 points] Partial:</b> Commitment to protect forest areas from certain forms of illegal activities (e.g. illegal logging, illegal harvesting of NTFPs, illegal mining, illegal activities for recreation, illegal trapping or hunting); or commitment clearly does not cover all operations (e.g. only covers one country).</p> <p>✘ <b>[0 points] No:</b> Does not meet requirements for this indicator.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |








|                                                                                           |                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|-------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 68<br>   | Commitment to protect forest areas from illegal activities applies to all suppliers<br>ES | <p><b>Disabled if no suppliers including outgrower scheme and independent suppliers.</b></p> <p>✔ [1 point] <b>Yes:</b> Company specifies commitment to protect forest areas from unauthorised or illegal resource use, settlement and other illegal activities applies to all suppliers (direct and indirect).</p> <p>Ⓟ [0.5 points] <b>Partial:</b> Commitment to protect forest areas 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 commitment only applies to some suppliers.</p> <p>✘ [0 points] <b>No:</b> Does not meet requirements for this indicator.</p>                                                                                                                                                                                                                                                                                                                                                                                   |
| 69<br>   | Evidence of protecting forest areas from illegal activities<br>ES                         | <p><b>Disabled if only a processor/trader.</b></p> <p><b>Scope</b></p> <p><b>Comprehensive:</b> Provides multiple examples of how protects forest areas from unauthorised or illegal resource use, settlement and other illegal activities. Examples include: patrols, informative and prohibitive signs, guards and fences where appropriate, awareness meetings or trainings for employees and local communities, providing alternatives to illegal hunting/fishing/collecting in order to prevent illegal activities.</p> <p><b>Limited:</b> Only one example mentioned; or data between two and five years old.</p> <p><b>Insufficient:</b> No example; or data over five years old; or undated.</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.</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> |
| 70<br>   | Commitment to no use of genetically modified organisms<br>E                               | <p><b>Disabled if only natural forest-based operations.</b></p> <p>✔ [1 point] <b>Yes:</b> Commitment to not use/process/trade genetically modified organisms (GMOs) or transgenic species.</p> <p>✘ [0 points] <b>No:</b> No commitment; or commitment allows the use/process/trade of GMOs in some circumstances.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 71<br> | Commitment to no use of genetically modified organisms applies to all suppliers<br>E      | <p><b>Disabled if only sources from natural forests. Disabled if no suppliers including outgrower scheme and independent suppliers.</b></p> <p>✔ [1 point] <b>Yes:</b> Company specifies commitment to not use/process/trade genetically modified organisms (GMOs) or transgenic species applies to all suppliers (direct and indirect); or company has a commitment to source only wood/wood fibre that meets FSC Controlled Wood or PEFC Controlled Sources requirements.</p> <p>Ⓟ [0.5 points] <b>Partial:</b> Commitment only applies to some suppliers.</p> <p>✘ [0 points] <b>No:</b> No commitment; or commitment allows the use/process/trade of GMOs in some circumstances.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                      |



|                                                                                     |                                                                                      |                  |
|-------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|------------------|
|  | <b>High Conservation Value (HCV), High Carbon Stock (HCS) and impact assessments</b> |                  |
| ID                                                                                  | Indicator                                                                            | Scoring criteria |


|                        |                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|------------------------|--------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>72</b><br/>■</p> | <p>Commitment to conduct High Conservation Value (HCV) assessments<br/>ES</p>                          | <p><b>Disabled if</b></p> <ul style="list-style-type: none"> <li>✓ <b>[1 point] Yes:</b> Commitment to conduct HCV assessments.</li> <li>Ⓟ <b>[0.5 points] Partial:</b> Unclear commitment; or commitment clearly does not cover all operations (e.g. only covers one country).</li> <li>✗ <b>[0 points] No:</b> Does not meet requirements for this indicator.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <p><b>73</b><br/>■</p> | <p>Commitment to conduct High Conservation Value (HCV) assessments applies to all suppliers<br/>ES</p> | <p><b>Disabled if no suppliers including outgrower scheme and independent suppliers.</b></p> <ul style="list-style-type: none"> <li>✓ <b>[1 point] Yes:</b> Commitment to conduct HCV assessments for all suppliers; or company has a commitment to source only wood/wood fibre that meets FSC Controlled Wood requirements.</li> <li>Ⓟ <b>[0.5 points] Partial:</b> Unclear commitment; or commitment only applies to some suppliers.</li> <li>✗ <b>[0 points] No:</b> Does not meet requirements for this indicator.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <p><b>74</b><br/>■</p> | <p>High Conservation Value (HCV) assessments available<br/>ES</p>                                      | <p><b>Disabled if only a processor/trader.</b></p> <p><b>Scope</b></p> <p><b>Comprehensive:</b> HCV assessments (reports or summaries) publicly available online; including new planting under outgrower scheme smallholders.<br/> <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.<br/> <b>Insufficient:</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>Scoring</b></p> <p><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/PEFC/SVLK are not applicable for this indicator as it is either not covered by these standards (PEFC, SVLK) or management and monitoring plans are not necessarily publicly available even if audited by certification (FSC).</p> <ul style="list-style-type: none"> <li>✓ <b>[1 point] Yes:</b> Comprehensive, externally verified.</li> <li>Ⓟ <b>[0.75 points] Partial:</b> Limited, externally verified; OR comprehensive, self-reported.</li> <li>Ⓟ <b>[0.5 points] Partial:</b> Limited, self-reported.</li> <li>✗ <b>[0 points] No:</b> Insufficient.</li> </ul> <p><b>External sources:</b> HCVRN <a href="https://hcvnetwork.org/find-a-report/">https://hcvnetwork.org/find-a-report/</a>; OTP Impact assessment category <a href="http://www.opentimberportal.org/operators">http://www.opentimberportal.org/operators</a>.</p> |





|                        |                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|------------------------|--------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>75</b><br/>■</p> | <p>High Conservation Value (HCV) management and monitoring plans available<br/>ES</p>      | <p><b>Disabled if only a processor/trader.</b></p> <p><b>Scope</b><br/> <b>Comprehensive:</b> HCV management and monitoring plans (reports or summaries) publicly available (either as standalone documents or within HCV assessment reports); including new planting under outgrower scheme smallholders.<br/> <b>Limited:</b> HCV management and monitoring plans (reports or summaries) only available for some parts of the company's operations.<br/> <b>Insufficient:</b> HCV management and monitoring plans available; or available only on request.</p> <p><b>Scoring</b><br/> <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/PEFC/SVLK are not applicable for this indicator as it is either not covered by these standards (PEFC, SVLK) or management and monitoring plans are not necessarily publicly available even if audited by certification (FSC).<br/>  <b>[1 point] Yes:</b> Comprehensive, externally verified.<br/>  <b>[0.75 points] Partial:</b> Limited, externally verified; OR comprehensive, self-reported.<br/>  <b>[0.5 points] Partial:</b> Limited, self-reported.<br/>  <b>[0 points] No:</b> Insufficient.<br/> <b>External sources:</b> OTP Impact assessment category <a href="http://www.opentimberportal.org/operators">http://www.opentimberportal.org/operators</a>.</p> |
| <p><b>76</b><br/>■</p> | <p>Commitment to the High Carbon Stock (HCS) Approach<br/>ES</p>                           | <p><b>Disabled if only natural-forest based operations or if only processor/trader.</b></p> <p> <b>[1 point] Yes:</b> Commitment to apply the HCS Approach, as defined by the HCS Approach Toolkit.<br/>  <b>[0.5 points] Partial:</b> Commitment clearly does not cover all operations (e.g. only covers one country); or not clearly using the HCS Approach, but another high carbon stock assessment methodology.<br/>  <b>[0 points] No:</b> Does not meet requirements for this indicator.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <p><b>77</b><br/>■</p> | <p>Commitment to the High Carbon Stock (HCS) Approach applies to all suppliers.<br/>ES</p> | <p><b>Disabled if only sources from natural forests. Disabled if no suppliers including outgrower schemes and independent suppliers.</b></p> <p> <b>[1 point] Yes:</b> Commitment to apply the HCS Approach, as defined by the HCS Approach Toolkit, applies to all suppliers.<br/>  <b>[0.5 points] Partial:</b> Not clearly the HCS Approach, but another high carbon stock assessment methodology; or commitment only applies to some suppliers.<br/>  <b>[0 points] No:</b> Does not meet requirements for this indicator.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |







|                                                                                                    |                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|----------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>78</b></p>  | <p>High Carbon Stock (HCS) assessments available</p> <p>ES</p>                                                      | <p><b>Disabled if only a processor/trader, or only natural-forest based operations, or if no new planting since January 2015.</b></p> <p><b>Scope</b></p> <p><b>Comprehensive:</b> Any HCS assessment report or summary publicly available, including integrated HCV-HCS assessments, either using the HCS Approach or another high carbon stock method.</p> <p><b>Limited:</b> An HCS assessment has been submitted to the HCSA website but is pending review (conducted but not yet publicly available).</p> <p><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></p> <p><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 /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> <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>79</b></p>  | <p>Commitment to conduct social and environmental impact assessments (SEIAs)</p> <p>ES</p>                          | <p><b>Disabled if only a trader.</b></p> <p> <b>[1 point] Yes:</b> Commitment to conduct SEIAs (or both EIA and SIAs). Local equivalents are acceptable: e.g. AMDALs as EIA in Indonesia.</p> <p> <b>[0.5 points] Partial:</b> Commitment clearly does not cover all operations (e.g. only covers one country); or only mentions EIA/AMDAL or SIA.</p> <p> <b>[0 points] No:</b> Does not meet requirements for this indicator.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <p><b>80</b></p>  | <p>Commitment to conduct social and environmental impact assessments (SEIAs) applies to all suppliers</p> <p>ES</p> | <p><b>Disabled if no suppliers including outgrower scheme and independent suppliers.</b></p> <p> <b>[1 point] Yes:</b> Commitment to conduct SEIAs (or both EIA and SIAs) applies to all suppliers. Local equivalents are acceptable: e.g. AMDALs as EIA in Indonesia.</p> <p> <b>[0.5 points] Partial:</b> Only mentions EIA/AMDAL or SIA; or commitment only applies to some suppliers.</p> <p> <b>[0 points] No:</b> Does not meet requirements for this indicator.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |




|                                                                                                    |                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|----------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>81</b></p>  | <p>Social and environmental impact assessments (SEIAs) available, and associated management and monitoring plans</p> <p>ES</p>              | <p><b>Disabled if only a trader.</b></p> <p><b>Scope</b></p> <p><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).</p> <p><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.</p> <p><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>N.B.</b> HCS assessment reports can include SEIA summaries.</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. Additional points for external verification under FSC/PEFC/SVLK 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> <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>External sources:</b> OTP Impact assessment category <a href="http://www.opentimberportal.org/operators">http://www.opentimberportal.org/operators</a>.</p> |
| <p><b>82</b></p>  | <p>Company has provided valid legal documents to Open Timber Portal on impact assessments (at the time of SPOTT assessments)</p> <p>ESG</p> | <p><b>Disabled if company does not operate in RoC, Cameroon, DRC, or Gabon, or only a processor/trader.</b></p> <p><b>Scope</b></p> <p>Company score on the "Impact assessments" category of the Open Timber Portal. For companies with subsidiaries listed separately, average scores are calculated for all related companies (parent and subsidiaries) in the category.</p> <p><b>Scoring</b></p> <p>Companies are awarded up to 1.0 point based on their score (e.g. 0.4 points are awarded for companies which score, or average score of all related companies, is 40% on the Open Timber Portal category "Impact assessments").</p> <p>✔ <b>[1 point] Yes:</b> 100%.</p> <p>Ⓟ <b>[0.01-0.99 points] Partial:</b> Score between 1-99%.</p> <p>✘ <b>[0 points] No:</b> 0%.</p> <p><b>External source:</b> OTP Impact assessment category <a href="http://www.opentimberportal.org/operators">http://www.opentimberportal.org/operators</a>.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |

|                                                                                     |                                                             |                         |
|-------------------------------------------------------------------------------------|-------------------------------------------------------------|-------------------------|
|  | <p><b>Peat, fire and greenhouse gas (GHG) emissions</b></p> |                         |
| <p>ID</p>                                                                           | <p>Indicator</p>                                            | <p>Scoring criteria</p> |

|                                                                                                    |                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|----------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>83</b></p>  | <p>Commitment to no planting on peat of any depth<br/>E</p>                          | <p><b>Disabled if only a processor/trader, or if only natural-forest based operations.</b></p> <p>✔ <b>[1 point] 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>Ⓟ <b>[0.5 points] 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>✘ <b>[0 points] 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>                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <p><b>84</b></p>  | <p>Commitment to no planting on peat of any depth applies to all suppliers<br/>E</p> | <p><b>Disabled if only sources from natural forests. Disabled if no suppliers including outgrower scheme and independent suppliers.</b></p> <p>✔ <b>[1 point] Yes:</b> Clear commitment to no planting on peat for all suppliers, clearly specifying for all depths of peatland or all peatland as defined using a recognised definition (e.g. RSPO definition).</p> <p>Ⓟ <b>[0.5 points] Partial:</b> Only certain depths or certain peatlands; or commitment only applies to some suppliers.</p> <p>✘ <b>[0 points] No:</b> Does not meet requirements for this indicator.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <p><b>85</b></p>  | <p>Landbank or planted area on peat (ha)<br/>ES</p>                                  | <p><b>Disabled if only a processor/trader.</b></p> <p>✔ <b>[1 point] Yes:</b> Company reports its total area or planted area that is on peatland.</p> <p>Ⓟ <b>[0.5 points] 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>✘ <b>[0 points] 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.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <p><b>86</b></p>  | <p>Implementation of commitment to no planting on peat of any depth<br/>E</p>        | <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> Landbank/area planted on peat has not increased (unless additional landbank on peat is a result of an acquisition/merger or the availability of new data). Landbank 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> 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 practice in multiple ways but are awarded points for the highest scoring category. Additional 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> <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>Commitment to best management practices for soils and peat<br/>E</p>                          | <p><b>Disabled if only a processor/trader.</b></p> <p>✔ <b>[1 point] Yes:</b> Commitment to best management practices (BMPs)/good agricultural practices (GAP) for soils AND peat (or only soils if clearly states 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>Ⓟ <b>[0.5 points] Partial:</b> Only commits to BMPs for soils or peat; or commits to a limited selection of practices for both soils AND peat; or does not cover all of the company's operations.</p> <p>✘ <b>[0 points] No:</b> No commitment; or only covers a limited selection of practices for soil OR peat.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <p><b>88</b></p> | <p>Commitment to best management practices for soils and peat applies to all suppliers<br/>E</p> | <p><b>Disabled if no suppliers including outgrower scheme and independent suppliers.</b></p> <p>✔ <b>[1 point] Yes:</b> Commitment to best management practices (BMPs)/good agricultural practices (GAP) for soils AND peat (or only soils if clearly states no peat in any operations) applies to all suppliers. 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>Ⓟ <b>[0.5 points] Partial:</b> Only commits to BMPs for soils or peat; or commits to a limited selection of practices for both soils AND peat; or commitment only applies to some suppliers.</p> <p>✘ <b>[0 points] No:</b> No commitment; or only covers a limited selection of practices for soil OR peat.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <p><b>89</b></p> | <p>Evidence of best management practices for soils and peat<br/>E</p>                            | <p><b>Disabled if only a processor/trader.</b></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). Examples include: 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 practice 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>[+] up to 1 point:</b> If company has no landbank on peat it is awarded up to an additional 1.0 point based on the percentage area/volume that is currently FSC certified (e.g. 0.4 additional points are awarded for companies that are 40% FSC certified).</p> |

|                                                                                                      |                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>90</b></p>    | <p>Commitment to reduced impact logging</p> <p>E</p>                          | <p><b>Disabled if only plantation-based operations or only a processor/trader.</b></p> <p>✔ <b>[1 point] Yes:</b> Commitment to use reduced impact logging (RIL) practices specifically mentioning minimise the impact of logging roads (e.g. planning roads and skid trails to minimise disturbance, low skid trail density, access controls, barriers, closure after logging operations) and other practices (e.g. planning of log landings to reduce unnecessary openings and soil disturbance, heli-logging, cutting of vines prior to harvesting, limiting the amount of stand basal area removed, conducting logging operations only under favourable conditions).</p> <p>Ⓟ <b>[0.5 points] Partial:</b> Only commits to minimising the impacts of logging roads; or vague statement about using reduced impact logging techniques; or commitment clearly does not cover all operations (e.g. only covers one country).</p> <p>✘ <b>[0 points] No:</b> Does not meet requirements for this indicator.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <p><b>91</b></p>    | <p>Commitment to reduced impact logging applies to all suppliers</p> <p>E</p> | <p><b>Disabled if only sources from plantations. Disabled if no suppliers including outgrower scheme and independent suppliers.</b></p> <p>✔ <b>[1 point] Yes:</b> Commitment to use reduced impact logging (RIL) practices specifically mentioning minimise the impact of logging roads and other practices applies to all suppliers (direct and indirect).</p> <p>Ⓟ <b>[0.5 points] Partial:</b> Only commits to minimising the impacts of logging roads; or vague statement about using reduced impact logging techniques; or commitment only applies to some suppliers.</p> <p>✘ <b>[0 points] No:</b> Does not meet requirements for this indicator.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <p><b>92</b></p>    | <p>Evidence of implementing reduced impact logging practices</p> <p>E</p>     | <p><b>Disabled if only plantation-based operations or only a processor/trader.</b></p> <p><b>Scope</b></p> <p><b>Comprehensive:</b> Multiple examples of minimising impacts of logging roads and other reduced impact logging practices. Examples include: planning roads and skid trails to minimise disturbance, access controls and barriers, closure after logging operations, planning of log landings to reduce unnecessary openings and soil disturbance, low skid trail density, heli-logging, cutting of vines prior to harvesting, limiting the amount of stand basal area removed, conducting logging operations only under favourable conditions, e.g. dry soils.</p> <p><b>Limited:</b> Only one example mentioned; or data between two and five years old.</p> <p><b>Insufficient:</b> No example; or data over five years old; or undated.</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.</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>[+] Up to 1 point:</b> Companies are awarded up to an additional 1.0 point based on the percentage area/volume that is currently FSC certified (e.g. 0.4 additional points are awarded for companies that are 40% FSC certified).</p> |
| <p><b>93</b></p>  | <p>Commitment to zero burning</p> <p>E</p>                                    | <p><b>Disabled if only a processor/trader or if only natural forest-based operations.</b></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>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |

|                                                                                                                  |                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>94</b><br/> <br/> E</p>   | <p>Commitment to zero burning applies to all suppliers</p>                      | <p><b>Disabled if only sources from natural forests. For producers, disabled if no suppliers including outgrower scheme and independent suppliers.</b></p> <p>✓ <b>[1 point] Yes:</b> Clear commitment to no or zero burning applies to all suppliers.</p> <p>Ⓟ <b>[0.5 points] Partial:</b> Commitment only applies to some suppliers.</p> <p>✗ <b>[0 points] No:</b> Does not meet requirements for this indicator.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <p><b>95</b><br/> <br/> E</p>   | <p>Evidence of fire monitoring and management</p>                               | <p><b>Disabled if only a processor/trader.</b></p> <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 manages/deals 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. mills); or data over five years old; or undated.</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.</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>[+] Up to 1 point:</b> Companies are awarded up to an additional 1.0 point based on the percentage area/volume that is currently PEFC certified (e.g. 0.4 additional points are awarded for companies that are 40% PEFC certified).</p> |
| <p><b>96</b><br/> <br/> E</p>   | <p>Details/number of hotspots/fires in company FMUs</p>                         | <p><b>Disabled if only a processor/trader</b></p> <p>✓ <b>[1 point] Yes:</b> Total number of hotspots/fires or details of all hotspots/fires over specified timeframe within FMUs controlled by the company.</p> <p>Ⓟ <b>[0.5 points] Partial:</b> Only reports limited information on fires/hotspots within FMUs controlled by the company; 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>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <p><b>97</b><br/> <br/> E</p> | <p>Details/number of hotspots/fires in Suppliers' operations</p>                | <p><b>Disabled if no suppliers including outgrower scheme and independent suppliers.</b></p> <p>✓ <b>[1 point] Yes:</b> Total number of hotspots/fires or details on all hotspots/fires over specified timeframe within FMUs controlled by suppliers.</p> <p>Ⓟ <b>[0.5 points] Partial:</b> Only reports limited information on fires/hotspots within FMUs controlled by suppliers; 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>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <p><b>98</b><br/> <br/> E</p> | <p>Time-bound commitment to reduce greenhouse gas (GHG) emissions intensity</p> | <p><b>Disabled if only a trader.</b></p> <p>✓ <b>[1 point] Yes:</b> Commitment must clearly cover all forestry operations (although this can be as part of an aggregate figure across other commodities). 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 all forestry 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>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |




|                         |                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|-------------------------|----------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>99</b><br/>E</p>  | <p>GHG emissions intensity</p>                                       | <p>✔ <b>[1 point] Yes:</b> Figures must be specific to forestry operations. 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 forestry operations; or does not cover whole scope of forestry 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>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <p><b>100</b><br/>E</p> | <p>GHG emissions from land use change</p>                            | <p><b>Disabled if only a processor/trader, or if only natural forest-based operations, or if no new land development within the past five years.</b></p> <p>✔ <b>[1 point] Yes:</b> Figures must be specific to forestry operations. Reports land use change emission figures.</p> <p>Ⓟ <b>[0.5 points] Partial:</b> Not clear figures relate to forestry 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>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <p><b>101</b><br/>E</p> | <p>Progress towards commitment to reduce GHG emissions intensity</p> | <p><b>Disabled if only a trader.</b></p> <p><b>Scope</b></p> <p><b>Comprehensive:</b> Figures must be specific to forestry operations. 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 emission and sequestration figures are not separated; or figures only include forestry operations as part of aggregate figure; 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 practice in multiple ways but are awarded points for the highest scoring category. additional points for external verification under FSC /PEFC/SVLK are not applicable for this indicator as it is not fully covered by the requirements of these standards.</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>102</b><br/>E</p> | <p>Methodology used to calculate GHG emissions</p>                   | <p><b>Disabled if only a trader.</b></p> <p>✔ <b>[1 point] Yes:</b> States methodology used (e.g. WRI/WBCSD GHG Protocol).</p> <p>✘ <b>[0 points] No:</b> Does not meet requirements for this indicator.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |









## Water, chemical and pest management

| ID      | Indicator                                                 | Scoring criteria                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|---------|-----------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 103<br> | Time-bound commitment to improve water use intensity<br>E | <p><b>Disabled if only a trader or if the company has no pulp and paper mills.</b></p> <p>✔ <b>[1 point] Yes:</b> Commitment must clearly cover all forestry operations (although this can be as part of an aggregate figure across other commodities). 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 mills); 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>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 104<br> | Water use intensity<br>E                                  | <p><b>Disabled if only a trader or if the company has no pulp and paper mills.</b></p> <p>✔ <b>[1 point] Yes:</b> Figures must be specific to forestry operations. Reports water use intensity figures.</p> <p>Ⓜ <b>[0.5 points] Partial:</b> Figures only include forestry operations as part of an aggregate figure; or not clear figures relate to forestry operations; or does not cover whole scope of forestry 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; or data over five years old; or undated.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 105<br> | Progress towards commitment on water use intensity<br>E   | <p><b>Disabled if only a trader or if the company has no pulp and paper mills.</b></p> <p><b>Scope</b></p> <p><b>Comprehensive:</b> Figures must be specific to forestry operations. 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 figures only include forestry operations as part of aggregate figure; 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 practice in multiple ways but are awarded points for the highest scoring category. Additional points for external verification under FSC /PEFC/SVLK are not applicable for this indicator as it is not fully covered by the requirements of these standards.</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>106</b><br/> </p> | <p>Time-bound commitment to improve water quality (BOD and COD)<br/> E</p> | <p><b>Disabled if only a trader or if the company has no pulp and paper mills, including mills.</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 mills); 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>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <p><b>107</b><br/> </p> | <p>Progress towards commitment on water quality (BOD and COD)<br/> E</p>   | <p><b>Disabled if only a trader or if the company has no pulp and paper mills.</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 practice in multiple ways but are awarded points for the highest scoring category. Additional points for external verification under FSC /PEFC/SVLK are not applicable for this indicator as it is not fully covered by the requirements of these standards.</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>108</b><br/> </p> | <p>Treatment of pulp and paper mill effluent<br/> E</p>                    | <p><b>Disabled if only a trader or if the company has no pulp and paper mills.</b></p> <p><b>Scope</b></p> <p><b>Comprehensive:</b> Treats wastewater from pulp and paper mills (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 pulp and paper 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 practice in multiple ways but are awarded points for the highest scoring category. Additional points for external verification under FSC /PEFC/SVLK are not applicable for this indicator as it is not fully covered by the requirements of these standards.</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>109</b><br/> </p>   | <p>Evidence of sawmill run-off containment and wastewater treatment<br/> E</p>            | <p><b>Disabled if only a trader or if the company has no sawmills.</b></p> <p><b>Scope</b><br/> <b>Comprehensive:</b> Evidence of treating wastewater from sawmills and controlling run-off from log yards. Examples of treatment and control include: use of impervious surfaces, sealed joints, and spill containment curbs to prevent leaching; recycling of irrigation water; separation of floatable solids such as wood fines using Dissolved Air Floatation (DAF); filtration for separation of filterable solids; flow and load equalization; sedimentation for suspended solids reduction using clarifiers; biological treatment, typically aerobic treatment.<br/> <b>Limited:</b> Only mentions wastewater treatment or control of run-off; or data between two and five years old.<br/> <b>Insufficient:</b> No evidence; or data over five years old; or undated.</p> <p><b>Scoring</b><br/> <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 /PEFC/SVLK are not applicable for this indicator as it is not fully covered by the requirements of these standards.</p> <p>✔ <b>[1 point] Yes:</b> Comprehensive, externally verified.<br/> P <b>[0.75 points] Partial:</b> Limited, externally verified; OR comprehensive, self-reported.<br/> P <b>[0.5 points] Partial:</b> Limited, self-reported.<br/> ✘ <b>[0 points] No:</b> Insufficient.</p> |
| <p><b>110</b><br/> </p>   | <p>Proportion of processing facilities with closed-loop water treatment system<br/> E</p> | <p><b>Disabled if company has no pulp and paper mills.</b></p> <p><b>Scope</b><br/> <b>Comprehensive:</b> All pulp and paper mills have closed-loop water treatment system.<br/> <b>Limited:</b> Only some pulp and paper mills have closed-loop water treatment system.<br/> <b>Insufficient:</b> No processing facilities have closed-loop water treatment system.</p> <p><b>Scoring</b><br/> <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 /PEFC/SVLK are not applicable for this indicator as it is not fully covered by the requirements of these standards.</p> <p>✔ <b>[1 point] Yes:</b> Comprehensive, externally verified.<br/> P <b>[0.75 points] Partial:</b> Limited, externally verified; OR comprehensive, self-reported.<br/> P <b>[0.5 points] Partial:</b> Limited, self-reported.<br/> ✘ <b>[0 points] No:</b> Insufficient.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <p><b>111</b><br/> </p> | <p>Commitment to protect natural waterways through buffer zones<br/> E</p>                | <p><b>Disabled if only a processor/trader.</b></p> <p>✔ <b>[1 point] Yes:</b> Commitment to have buffer or riparian zones in place to protect natural waterways; or that waterways will be avoided and protected during all harvesting (natural-forest based operations only).<br/> P <b>[0.5 points] Partial:</b> Commitment to buffer or riparian zones or protection of natural waterways does not cover all operations.<br/> ✘ <b>[0 points] No:</b> Does not meet requirements for this indicator.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |



|                                                                                                     |                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|-----------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>112</b></p>  | <p>Implementation of commitment to protect natural waterways through buffer zones</p> <p>E</p>                                       | <p><b>Disabled if only a processor/trader.</b></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).<br/> <b>Limited:</b> Limited evidence provided; or data between two and five years old.<br/> <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 practice in multiple ways but are awarded points for the highest scoring category. Additional points for external verification under FSC /PEFC/SVLK are not applicable for this indicator as it is not fully covered by the requirements of these standards.</p> <p>✔ <b>[1 point] Yes:</b> Comprehensive, externally verified.<br/> P <b>[0.75 points] Partial:</b> Limited, externally verified; OR comprehensive, self-reported.<br/> P <b>[0.5 points] Partial:</b> Limited, self-reported.<br/> ✘ <b>[0 points] No:</b> Insufficient.</p> |
| <p><b>113</b></p>  | <p>Commitment to minimise the use of chemicals, including pesticides and chemical fertilisers</p> <p>E</p>                           | <p><b>Disabled if only a processor/trader.</b></p> <p>✔ <b>[1 point] Yes:</b> Commitment to minimise, reduce or limit use of chemicals/toxins, mentioning both (chemical) fertilisers and pesticides.<br/> 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).<br/> ✘ <b>[0 points] No:</b> Does not meet requirements for this indicator.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <p><b>114</b></p>  | <p>Commitment to minimise the use of chemicals, including pesticides and chemical fertilisers, applies to all suppliers</p> <p>E</p> | <p><b>Disabled if no suppliers including outgrower scheme and independent suppliers.</b></p> <p>✔ <b>[1 point] Yes:</b> Commitment to minimise, reduce or limit use of chemicals/toxins, mentioning both (chemical) fertilisers and pesticides applies to all suppliers.<br/> 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 only applies to some suppliers.<br/> ✘ <b>[0 points] No:</b> Does not meet requirements for this indicator.</p>                                                                                                                                                                                                                                                                                                                                                                                                                |

|                         |                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|-------------------------|--------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>115</b><br/>■</p> | <p>Evidence of eliminating chlorine and chlorine compounds for bleaching<br/>E</p>                                       | <p><b>Disabled if company doesn't have pulp and paper mills or only trader.</b></p> <p><b>Scope</b><br/> <b>Comprehensive:</b> Evidence that does not use chlorine and chlorine compounds for bleaching in paper production; or uses Total Chlorine Free (TCF) technology.<br/> <b>Limited:</b> Reports reduction (% or volume) in the use of chlorine and chlorine compounds for bleaching; or uses Elemental Chlorine Free (ECF) technology; or figure does not cover all operations (e.g. some mills); or unclear whether it is the case; or data between two and five years old.<br/> <b>Insufficient:</b> No data; or data over five years old; or undated.</p> <p><b>Scoring</b><br/> <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 /PEFC/SVLK are not applicable for this indicator as it is not fully covered by the requirements of these standards.</p> <p>✓ [1 point] <b>Yes:</b> Comprehensive, externally verified.<br/> P [0.75 points] <b>Partial:</b> Limited, externally verified; OR comprehensive, self-reported.<br/> P [0.5 points] <b>Partial:</b> Limited, self-reported.<br/> ✗ [0 points] <b>No:</b> Insufficient.</p> |
| <p><b>116</b><br/>■</p> | <p>Commitment to no use of World Health Organisation (WHO) Class 1A and 1B pesticides<br/>E</p>                          | <p><b>Disabled if only a processor/trader.</b></p> <p>✓ [1 point] <b>Yes:</b> Commitment to not use WHO Class 1A and 1B pesticides or only use in emergency/exceptional circumstances.<br/> P [0.5 points] <b>Partial:</b> Time-bound plan for phasing out; or does not cover all operations.<br/> ✗ [0 points] <b>No:</b> Only general statement that will phase-out that is not time-bound.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <p><b>117</b><br/>■</p> | <p>Commitment to no use of World Health Organisation (WHO) Class 1A and 1B pesticides applies to all suppliers<br/>E</p> | <p><b>Disabled if no suppliers including outgrower scheme and independent suppliers.</b></p> <p>✓ [1 point] <b>Yes:</b> Commitment to not use WHO Class 1A and 1B pesticides or only use in emergency/exceptional circumstances applies to all suppliers.<br/> P [0.5 points] <b>Partial:</b> Time-bound plan for phasing out; or commitment only applies to some suppliers.<br/> ✗ [0 points] <b>No:</b> Only general statement that will phase-out that is not time-bound.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <p><b>118</b><br/>■</p> | <p>Commitment to no use of chemicals listed under the Stockholm Convention and Rotterdam Convention<br/>E</p>            | <p><b>Disabled if only a processor/trader.</b></p> <p>✓ [1 point] <b>Yes:</b> Commitment to not use Stockholm and Rotterdam Convention chemicals or only use in emergency/exceptional circumstances.<br/> P [0.5 points] <b>Partial:</b> Time-bound plan for phasing out; or only refers to one of the conventions; or does not cover all operations.<br/> ✗ [0 points] <b>No:</b> Only general statement that will phase-out that is not time-bound.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |

|                                                                                                          |                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|----------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>119</b><br/> </p> | <p>Commitment to no use of chemicals listed under the Stockholm Convention and Rotterdam Convention applies to all suppliers<br/> E</p> | <p><b>Disabled if no suppliers including outgrower scheme and independent suppliers.</b></p> <p>✔ <b>[1 point] Yes:</b> Commitment to not use Stockholm and Rotterdam Convention chemicals or only use in emergency/exceptional circumstances applies to all suppliers.</p> <p>Ⓟ <b>[0.5 points] Partial:</b> Time-bound plan for phasing out; or only refers to one of the conventions; or commitment only applies to some suppliers.</p> <p>✘ <b>[0 points] No:</b> Only general statement that will phase-out that is not time-bound.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <p><b>120</b><br/> </p> | <p>Chemical usage per ha or list of chemicals used<br/> E</p>                                                                           | <p><b>Disabled if only a processor/trader.</b></p> <p>✔ <b>[1 point] Yes:</b> Chemical usage figures per ha (e.g. fertiliser use or toxicity level); or list of chemicals used in forestry operations. Should cover pesticides and chemical fertilisers.</p> <p>Ⓟ <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 not reported for both pesticides and chemical fertilisers; or figures 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>121</b><br/> </p> | <p>Implementation of commitment to reduce chemical usage<br/> E</p>                                                                     | <p><b>Disabled if only a processor/trader.</b></p> <p><b>Scope</b></p> <p><b>Comprehensive:</b> Reports reduction (percentage or volume) in use of pesticides or fertilisers.</p> <p><b>Limited:</b> States that there has been a reduction but no figures reported; 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 practice 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>[+] Up to 1 point:</b> Companies are awarded up to an additional 1.0 point based on the percentage area/volume that is currently FSC certified (e.g. 0.4 additional points are awarded for companies that are 40% FSC certified).</p> |




|                                                                                                     |                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|-----------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>122</b></p>  | <p>Integrated Pest Management (IPM) approach<br/>E</p>                   | <p><b>Disabled if only a processor/trader.</b></p> <p><b>Scope</b></p> <p><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.</p> <p><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.</p> <p><b>Insufficient:</b> No evidence of implementation of IPM approach; or data over five years old; or undated.</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.</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>[+] Up to 1 point:</b> Companies are awarded up to an additional 1.0 point based on the percentage area/volume that is currently FSC certified (e.g. 0.4 additional points are awarded for companies that are 40% FSC certified).</p>                                                                                                                                            |
| <p><b>123</b></p>  | <p>Waste management system in place to avoid negative impacts<br/>ES</p> | <p><b>Disabled if only a trader.</b></p> <p><b>Scope</b></p> <p><b>Comprehensive:</b> Clearly has a waste management system in place that covers various aspects of timber or pulp production and processing to ensure that waste storage, treatment and disposal practices do not pose health or safety risks to workers, other people, or natural ecosystems.</p> <p><b>Limited:</b> Limited details of a waste management system; or system in place only for certain operations (e.g. only for mills 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 unclear if waste management system being implemented e.g. only mentioned in a policy; or system only for one aspect of waste management (e.g. only for chemicals); or data over five years old; or undated.</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. Additional points for external verification under FSC /PEFC/SVLK 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> <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> |






| ID                                                                                         | Indicator                                                                            | Scoring criteria                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|--------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 124<br>   | Commitment to human rights<br>S                                                      | <p>✔ [1 point] <b>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>Ⓟ [0.5 points] <b>Partial:</b> Commits to respect human rights, but does not reference the Universal 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>✘ [0 points] <b>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>                                                                                                                                                                                                                                                                                                |
| 125<br>   | Commitment to human rights applies to all suppliers<br>S                             | <p><b>Disabled if no suppliers including outgrower scheme and independent suppliers.</b></p> <p>✔ [1 point] <b>Yes:</b> Commitment to the UN Declaration on Human Rights or UN Guiding Principles on Business and Human rights (also known as the UN Ruggie Principles or Ruggie Framework of "Protect, Respect and Remedy") applies to all suppliers.</p> <p>Ⓟ [0.5 points] <b>Partial:</b> Unclear commitment; or commitment only applies to some suppliers.</p> <p>✘ [0 points] <b>No:</b> Does not meet requirements for this indicator.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 126<br>   | Progress on human rights commitment<br>S                                             | <p><b>Scope</b></p> <p><b>Comprehensive:</b> The company provides evidence of actions taken to implement its human rights policies, e.g. giving training to employees on its human rights policies; setting up dedicated teams or committees responsible for implementation; putting processes in place to identify and mitigate negative impacts on human rights.</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 practice in multiple ways but are awarded points for the highest scoring category. Additional points for external verification under FSC /PEFC/SVLK are not applicable for this indicator as it is not linked to percentage certified area.</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> |
| 127<br> | Commitment to respect indigenous and local communities' rights<br>S                  | <p><b>Disabled if only a trader.</b></p> <p>✔ [1 point] <b>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>Ⓟ [0.5 points] <b>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>✘ [0 points] <b>No:</b> Does not meet requirements for this indicator.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 128<br> | Commitment to indigenous and local communities' rights applies to all suppliers<br>S | <p><b>Disabled if no suppliers including outgrower scheme and independent suppliers.</b></p> <p>✔ [1 point] <b>Yes:</b> Commitment to the UN Declaration on the Rights of Indigenous Peoples or ILO Indigenous and Tribal Peoples Convention (no. 169) applies to all suppliers.</p> <p>Ⓟ [0.5 points] <b>Partial:</b> Commits to local communities' and/or indigenous rights, but does not reference the UN Declaration/ILO; or only mentions local communities and indigenous rights in relation to land tenure or FPIC; or commitment only applies to some suppliers.</p> <p>✘ [0 points] <b>No:</b> Does not meet requirements for this indicator.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

|                         |                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|-------------------------|---------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>129</b><br/>S</p> | <p>Commitment to respect legal and customary land tenure rights</p>                   | <p><b>Disabled if only a trader.</b></p> <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>                                                                                                 |
| <p><b>130</b><br/>S</p> | <p>Commitment to legal and customary land rights applies to all suppliers</p>         | <p><b>Disabled if no suppliers including outgrower scheme and independent suppliers.</b></p> <p>✔ <b>[1 point] Yes:</b> Commitment/respect for legal and customary (or traditional) land tenure (or property) rights applies to all suppliers; or commits to FAO Voluntary Guidelines on the Responsible Governance of Tenure of Land, Fisheries and Forests in the Context of National Food Security for all suppliers.</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; or commitment only applies to some suppliers.</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> |
| <p><b>131</b><br/>S</p> | <p>Commitment to free, prior and informed consent (FPIC)</p>                          | <p><b>Disabled if only a trader.</b></p> <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>                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <p><b>132</b><br/>S</p> | <p>Commitment to free, prior and informed consent (FPIC) applies to all suppliers</p> | <p><b>Disabled if no suppliers including outgrower scheme and independent suppliers.</b></p> <p>✔ <b>[1 point] Yes:</b> Commitment that FPIC is respected across all operations applies to all suppliers.</p> <p>Ⓟ <b>[0.5 points] Partial:</b> Unclear commitment; or commitment only applies to some suppliers.</p> <p>✘ <b>[0 points] No:</b> Does not meet requirements for this indicator.</p>                                                                                                                                                                                                                                                                                                                                                                                                   |
| <p><b>133</b><br/>S</p> | <p>Details of free, prior and informed consent (FPIC) process available</p>           | <p><b>Disabled if only a trader.</b></p> <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>                                                                                                        |




















|                                                                                                     |                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|-----------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>134</b></p>  | <p>Examples of local stakeholder engagement to prevent conflicts</p> <p>S</p>                                   | <p><b>Disabled if only a trader.</b></p> <p><b>Scope</b></p> <p><b>Comprehensive:</b> Multiple examples/evidence of local stakeholder engagement activities beyond FPIC (e.g. participatory mapping, 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 practice in multiple ways but are awarded points for the highest scoring category. Additional points for external verification under FSC /PEFC/SVLK are not applicable for this indicator as it is not linked to percentage certified area.</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>135</b></p>  | <p>Details of process for addressing land conflicts available</p> <p>S</p>                                      | <p><b>Disabled if only a trader.</b></p> <p>✔ [1 point] <b>Yes:</b> Reports the process for addressing land conflicts, such as land conflict resolution process, or similar.</p> <p>🟡 [0.5 points] <b>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>✖ [0 points] <b>No:</b> Does not meet requirements for this indicator.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <p><b>136</b></p>  | <p>Supports the inclusion of women across forestry 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 forestry 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 practice in multiple ways but are awarded points for the highest scoring category. Additional 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>✔ [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>137</b><br/>■</p> | <p>Company has provided valid legal documents to Open Timber Portal on population rights (at the time of SPOTT assessments)<br/>SG</p> | <p><b>Disabled if company does not operate in RoC, Cameroon, DRC, or Gabon, or only a processor/trader.</b></p> <p><b>Scope</b><br/>Company score on the "Population rights" category of the Open Timber Portal. For companies with subsidiaries listed separately, average scores are calculated for all related companies (parent and subsidiaries) in the category.</p> <p><b>Scoring</b><br/>Companies are awarded up to 1.0 point based on their score (e.g. 0.4 points are awarded for companies which score, or average score of all related companies, is 40% on the Open Timber Portal category "Population rights").</p> <p>✓ [1 point] Yes: 100%.<br/> P [0.01-0.99 points] Partial: Score between 1-99%<br/> ✗ [0 points] No: 0%.</p> <p><b>External source:</b> <a href="http://www.opentimberportal.org/operators">http://www.opentimberportal.org/operators</a>.</p> |
| <p><b>138</b><br/>■</p> | <p>Commitment to enable sustainable use of non-timber forest products (NTFPs) by local communities<br/>ES</p>                          | <p><b>For Disabled if only plantation-based operations or only processor/trader.</b></p> <p>✓ [1 point] Yes: Commitment to enable sustainable use of non-timber forest products (NTFPs), e.g. hunting, fishing, trapping, collecting, by local communities and indigenous people, recognising their subsistence needs and rights.</p> <p>P [0.5 points] Partial: Commitment does not refer to the needs and/or rights of local communities and indigenous people; or does not mention sustainable use of NTFPs.</p> <p>✗ [0 points] No: Does not meet requirements for this indicator.</p>                                                                                                                                                                                                                                                                                          |
| <p><b>139</b><br/>■</p> | <p>Commitment to provide essential community services and facilities<br/>S</p>                                                         | <p><b>Disabled if only a processor/trader.</b></p> <p>✓ [1 point] Yes: Commitment to provide essential community services and facilities.</p> <p>P [0.5 points] Partial: Unclear commitment; or commitment clearly does not cover all of the company's operations (e.g. only covers one country).</p> <p>✗ [0 points] No: Commitment clearly only covers company's own workers.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

|                                                                                                     |                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|-----------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>140</b></p>  | <p>Progress on commitment to provide essential community services and facilities</p> <p>S</p>                                              | <p><b>Disabled if only a processor/trader.</b></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; access to crops or other resources that strengthen food security; 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 data over five years old; or undated.</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.</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>[+] Up to 1 point:</b> Companies are awarded up to an additional 1.0 point based on the percentage area/volume that is currently FSC certified (e.g. 0.4 additional points are awarded for companies that are 40% FSC certified).</p> |
| <p><b>141</b></p>  | <p>Commitment to provide business/work opportunities for local communities</p> <p>S</p>                                                    | <p><b>Disabled if only a trader</b></p> <p>✓ <b>[1 point] Yes:</b> Commitment to provide business/work opportunities for local communities (e.g. through outgrower schemes, or working in production/processing).</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>142</b></p>  | <p>Company has provided valid legal documents to Open Timber Portal on labour regulations (at the time of SPOTT assessments)</p> <p>SG</p> | <p><b>Disabled if company does not operate in RoC, Cameroon, DRC, or Gabon, or only a processor/trader.</b></p> <p><b>Scope</b></p> <p>Company score on the "Labor regulations" category of the Open Timber Portal. For companies with subsidiaries listed separately, average scores are calculated for all related companies (parent and subsidiaries) in the category.</p> <p><b>Scoring</b></p> <p>Companies are awarded up to 1.0 point based on their score (e.g. 0.4 points are awarded for companies which score, or average score of all related companies, is 40% on the Open Timber Portal category "Labor regulations").</p> <p>✓ <b>[1 point] Yes:</b> 100%.</p> <p>Ⓟ <b>[0.01-0.99 points] Partial:</b> Score between 1-99%.</p> <p>✗ <b>[0 points] No:</b> 0%.</p> <p><b>External source:</b> <a href="http://www.opentimberportal.org/operators">http://www.opentimberportal.org/operators</a>.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

|                   |                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|-------------------|--------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>143</b></p> | <p>Commitment to Fundamental ILO Conventions or Free and Fair Labour Principles</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>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>144</b></p> | <p>Commitment to Fundamental ILO Conventions or Free and Fair Labour Principles applies to all suppliers</p> | <p><b>Disabled if no suppliers including outgrower scheme and independent suppliers.</b></p> <p>✔ <b>[1 point] Yes:</b> Commitment to all Fundamental ILO Conventions applies to all suppliers, 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 commitment only applies to some suppliers.</p> <p>✖ <b>[0 points] No:</b> Refers to fewer than four ILO conventions.</p> <p>Eight Fundamental ILO Conventions: Freedom of Association (No. 87); Right to Organise and Collective Bargaining (No. 98); No Forced Labour (No. 29 &amp; No. 105); Minimum Age (No. 138); Worst Forms of Child Labour (No. 182); Equal Remuneration (No. 100); No Discrimination (No. 111).</p>                                                                                        |
| <p><b>145</b></p> | <p>Progress on commitment to respect all workers' rights</p>                                                 | <p><b>Scope</b></p> <p><b>Comprehensive:</b> The company provides evidence of actions taken to implement its workers' rights policies, e.g. giving training to employees on workers' rights; setting up dedicated teams or committees responsible for implementation; putting processes in place to identify and mitigate negative impacts on workers' rights.</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 practice in multiple ways but are awarded points for the highest scoring category. Additional points for external verification under FSC /PEFC/SVLK 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> <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>146</b></p> | <p>Commitment to eliminate gender related discrimination with regards to employment</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>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |

|                         |                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|-------------------------|------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>147</b><br/>S</p> | <p>Commitment to eliminate gender related discrimination with regards to employment applies to all suppliers</p> | <p><b>Disabled if no suppliers including outgrower scheme and independent suppliers.</b></p> <p>✔ [1 point] <b>Yes:</b> Commitment to prevent employment and/or occupation-related discrimination based on gender applies to all suppliers.</p> <p>Ⓟ [0.5 points] <b>Partial:</b> Commitment clearly does not cover all employees or operations; or commitment only applies to some suppliers.</p> <p>✘ [0 points] <b>No:</b> Does not meet requirements for this indicator.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <p><b>148</b><br/>S</p> | <p>Progress on commitment to eliminate gender related discrimination with regards to employment</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 practice in multiple ways but are awarded points for the highest scoring category. Additional 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>✔ [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>149</b><br/>S</p> | <p>Percentage or number of temporary employees</p>                                                               | <p><b>Disabled if only a trader or if no temporary employees.</b></p> <p>✔ [1 point] <b>Yes:</b> Number of temporary employees/workers across all operations or for timber/pulp 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>Ⓟ [0.5 points] <b>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>✘ [0 points] <b>No:</b> Not reported; or data over five years old; or undated.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <p><b>150</b><br/>S</p> | <p>Percentage or number of women employees</p>                                                                   | <p>✔ [1 point] <b>Yes:</b> Number of women employees/workers across all operations or for timber/pulp operations, if specified. Calculate % by dividing by total number of workers if % not reported directly by company.</p> <p>Ⓟ [0.5 points] <b>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>✘ [0 points] <b>No:</b> No data; or data over five years old; or undated.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <p><b>151</b><br/>S</p> | <p>Commitment to pay at least minimum wage</p>                                                                   | <p>✔ [1 point] <b>Yes:</b> Commitment that all workers are paid at least the minimum wage</p> <p>Ⓟ [0.5 points] <b>Partial:</b> Commitment clearly does not cover all workers (e.g. temporary workers paid less or only covers one country).</p> <p>✘ [0 points] <b>No:</b> No commitment in place.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <p><b>152</b><br/>S</p> | <p>Commitment to pay at least minimum wage applies to all suppliers</p>                                          | <p><b>Disabled if no suppliers including outgrower scheme and independent suppliers.</b></p> <p>✔ [1 point] <b>Yes:</b> Commitment that all workers are paid at least the minimum wage applies to all suppliers.</p> <p>Ⓟ [0.5 points] <b>Partial:</b> Commitment clearly does not cover all workers (e.g. temporary workers paid less or only covers one country); or commitment only applies to some suppliers.</p> <p>✘ [0 points] <b>No:</b> No commitment in place.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |

|                                                                                                           |                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|-----------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>153</b><br/> </p>  | <p>Progress on commitment to pay at least minimum wage<br/> S</p>                           | <p><b>Scope</b><br/> <b>Comprehensive:</b> Evidence that all workers are paid the minimum wage, through reporting legal minimum wages alongside minimum wages paid by the company, or reporting the ratio of entry level wage to local minimum wage by gender at significant locations of operation (in line with GRI reporting).<br/> <b>Limited:</b> Only shows evidence that some workers are paid minimum wage, e.g. only covers one country where the company operates; or if reporting ratios, ratios are not split between gender and location; or data between two and five years old.<br/> <b>Insufficient:</b> No evidence; or data over five years; or undated.<br/> <b>Scoring</b><br/> <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 /PEFC/SVLK are not applicable for this indicator as it is not covered by the requirements of these standards.<br/>  <b>[1 point] Yes:</b> Comprehensive, externally verified.<br/>  <b>[0.75 points] Partial:</b> Limited, externally verified; OR comprehensive, self-reported.<br/>  <b>[0.5 points] Partial:</b> Limited, self-reported.<br/>  <b>[0 points] No:</b> Insufficient.</p> |
| <p><b>154</b><br/> </p>  | <p>Reporting of salary by gender<br/> S</p>                                                 | <p> <b>[1 point] Yes:</b> The company reports salary by gender (i.e. the ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation in line with GRI reporting).<br/>  <b>[0.5 points] Partial:</b> Unclear what the provided data relates to; or data clearly does not cover all employees or countries (e.g. only reported for operations in one country or does not include temporary employees); or is not split by all categories listed above; or data between two and five years old.<br/>  <b>[0 points] No:</b> No data; or data over five years old; or undated.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <p><b>155</b><br/> </p>  | <p>Commitment to address occupational health and safety<br/> S</p>                          | <p> <b>[1 point] Yes:</b> Commitment to address health and safety at work or similar for all workers, referencing the ILO Code of Practice on Safety and Health in Forestry Work. Traders do not need to reference the ILO Code for full points.<br/>  <b>[0.5 points] Partial:</b> Commitment does not cover all employees (e.g. only refers to health and safety at mills, but not on plantations); or does not reference ILO Code of Practice on Safety and Health in Forestry Work.<br/>  <b>[0 points] No:</b> Does not meet requirements for this indicator.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <p><b>156</b><br/> </p> | <p>Commitment to address occupational health and safety applies to all suppliers<br/> S</p> | <p><b>Disabled if no suppliers including outgrower scheme and independent suppliers.</b><br/>  <b>[1 point] Yes:</b> Commitment to address health and safety at work or similar for all workers, referencing the ILO Code of Practice on Safety and Health in Forestry Work, applies to all suppliers.<br/>  <b>[0.5 points] Partial:</b> Commitment does not cover all employees (e.g. only refers to health and safety at mills, but not on plantations); or does not reference ILO Code of Practice on Safety and Health in Forestry Work; or commitment only applies to some suppliers.<br/>  <b>[0 points] No:</b> Does not meet requirements for this indicator.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |

|                                                                                                     |                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|-----------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>157</b></p>  | <p>Provision of personal protective equipment and related training</p> <p>S</p> | <p><b>Disabled if trader does not have physical possession of traded product.</b></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 between two and five years old.</p> <p><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 practice in multiple ways but are awarded points for the highest scoring category. Additional points for external verification under FSC /PEFC/SVLK 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> <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>158</b></p>  | <p>Time lost due to work-based injuries</p> <p>S</p>                            | <p><b>Disabled if trader does not have physical possession of traded product. Input figure and add in explanation unit of measurement.</b></p> <p> <b>[1 point] Yes:</b> For whole company or for forestry 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 forestry operations.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <p><b>159</b></p>  | <p>Number of fatalities as a result of work-based accidents</p> <p>S</p>        | <p><b>Disabled if trader does not have physical possession of traded product. Input figure and add unit of measurement in explanation.</b></p> <p> <b>[1 point] Yes:</b> Reports number of fatalities for whole company or for forestry 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 forestry operations.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |




## Smallholders and suppliers





| ID | Indicator | Scoring criteria |
|----|-----------|------------------|
|----|-----------|------------------|





















|                         |                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|-------------------------|---------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>160</b><br/>■</p> | <p>Commitment to support smallholders<br/>ES</p>                                                              | <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>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <p><b>161</b><br/>■</p> | <p>Programme to support outgrower scheme and/or independent smallholders<br/>ES</p>                           | <p><b>Disabled if no smallholder suppliers, or only a trader.</b></p> <p><b>Scope</b></p> <p><b>Comprehensive:</b> Has programme to support both outgrower scheme and independent smallholders if has both, 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> Has both outgrower scheme and independent smallholder suppliers but only supports one type of smallholders; or unclear if programme covers both outgrower scheme and independent smallholders if has both; 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 practice in multiple ways but are awarded points for the highest scoring category. Additional 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> <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>162</b><br/>■</p> | <p>Commitment Percentage of outgrower scheme and/or independent smallholders involved in programme<br/>ES</p> | <p><b>Disabled if no smallholder suppliers or only trader.</b></p> <p><b>Scope</b></p> <p><b>Comprehensive:</b> Clearly states number or percentage of outgrower scheme and independent smallholders supporting, if has both.</p> <p><b>Limited:</b> Has both outgrower scheme and independent smallholder suppliers but only provides figure for one type of smallholders; 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 practice in multiple ways but are awarded points for the highest scoring category. Additional 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> <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>163</b><br/>■</p> | <p>Process used to prioritise, assess and/or engage suppliers on compliance with company's policy and/or legal requirements<br/>ESG</p>                  | <p><b>Disabled if no suppliers.</b></p> <p>✔ <b>[1 point] Yes:</b> Describes the tools or method that the company uses to prioritise, assess and/or engage suppliers on legal or policy compliance including the three key elements of a due diligence system: information gathering, risk assessment and risk mitigation.</p> <p>Ⓟ <b>[0.5 points] Partial:</b> Only describes process for ensuring compliance with some parts of legal or policy requirements (i.e. only refers to human rights compliance); or states that it has a process, but limited details given; or not cover all three key elements of a due diligence system.</p> <p>✘ <b>[0 points] No:</b> Does not meet requirements for this indicator.</p>                                                                                                                                                                                                                                                                                                   |
| <p><b>164</b><br/>■</p> | <p>Number or percentage of suppliers assessed and/or engaged on compliance with company's policy and/or legal requirements<br/>ESG</p>                   | <p><b>Disabled if no suppliers.</b></p> <p><b>Scope</b></p> <p><b>Comprehensive:</b> Clearly provides number or percentage of suppliers assessed/engaged.</p> <p><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.</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 practice in multiple ways but are awarded points for the highest scoring category. Additional 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> <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>165</b><br/>■</p> | <p>Suspension or exclusion criteria for suppliers<br/>ESG</p>                                                                                            | <p><b>Disabled if no suppliers.</b></p> <p>✔ <b>[1 point] Yes:</b> Clearly states sustainability criteria by which suppliers are excluded, including steps that will be taken and timeframes for action.</p> <p>Ⓟ <b>[0.5 points] Partial:</b> Only states criteria with no timeframes for action or steps taken given; or unclear what the criteria are.</p> <p>✘ <b>[0 points] No:</b> Does not meet requirements for this indicator.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <p><b>166</b><br/>■</p> | <p>Timebound action plans (including Key Performance Indicators) for suppliers to be in compliance with timber and pulp sourcing commitments<br/>ESG</p> | <p><b>Disabled if no suppliers including outgrower scheme and independent suppliers.</b></p> <p>✔ <b>[1 point] Yes:</b> Publishes time-bound action plans for all suppliers to be in compliance with sustainable timber and pulp sourcing commitments including KPIs/milestones; or all of the company's supply is FSC or PEFC certified.</p> <p>Ⓟ <b>[0.5 points] Partial:</b> Only publishes action plans for some of the company's suppliers; or published action plans are not time-bound; or time-bound action plan does not include KPIs/milestones.</p> <p>✘ <b>[0 points] No:</b> Does not meet requirements for this indicator.</p> <p><b>N.B.</b> Examples of actions and KPIs include, but are not limited to, targets around: traceability, self-assessment, desktop audits, on-site audits, workshops and training, monitoring, risk assessment, certification.</p>                                                                                                                                              |

|                                                                                                     |                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|-----------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>167</b></p>  | <p>Proportion of direct and indirect supply that comes from FMUs which are compliant with timber and pulp sourcing policies</p> <p>ESG</p> | <p><b>Scope</b></p> <p><b>Comprehensive:</b> Reports proportion of direct (volume) and indirect supply (volume or number of suppliers) that is compliant with company's sourcing policies.</p> <p><b>Limited:</b> Only reports some of this information; 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 practice in multiple ways but are awarded points for the highest scoring category. Additional points for external verification under FSC/PEFC/SVLK are not applicable for this indicator as it is not included in these standards.</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>Governance and grievances</b></p> |                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <p><b>168</b></p>                        | <p>Commitment to ethical conduct and prohibition of corruption</p> <p>G</p>                          | <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>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <p><b>169</b></p>                        | <p>Commitment to ethical conduct and prohibition of corruption applies to all suppliers</p> <p>G</p> | <p><b>Disabled if no suppliers including outgrower scheme and independent suppliers.</b></p> <p>✔ <b>[1 point] Yes:</b> Commitment to both ethical/fair conduct and prohibition of corruption (or bribery/fraud) applies to all suppliers.</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 only applies to some suppliers.</p> <p>✘ <b>[0 points] No:</b> Does not meet requirements for this indicator.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <p><b>170</b></p>                      | <p>Progress on commitment to ethical conduct and prohibition of corruption</p> <p>G</p>              | <p><b>Scope</b></p> <p><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.</p> <p><b>Limited:</b> Limited details given on actions taken.</p> <p><b>Insufficient:</b> No examples/evidence provided.</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. Additional points for external verification under FSC/PEFC/SVLK 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> <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>171</b><br/> </p>   | <p>Company has provided valid legal documents to Open Timber Portal on legal registration (at the time of SPOTT assessments)<br/> G</p>        | <p><b>Disabled if company does not operate in RoC, Cameroon, DRC, or Gabon, or only a processor/trader.</b><br/> <b>Scope</b><br/> Company score on the "Legal registration" category of the Open Timber Portal. For companies with subsidiaries listed separately, average scores are calculated for all related companies (parent and subsidiaries) in the category.<br/> <b>Scoring</b><br/> Companies are awarded up to 1.0 point based on their score (e.g. 0.4 points are awarded for companies which score, or average score of all related companies, is 40% on the Open Timber Portal category "Legal registration").<br/>  <b>[1 point] Yes:</b> 100%.<br/>  <b>[0.01-0.99 points] Partial:</b> Score between 1-99%<br/>  <b>[0 points] No:</b> 0%.<br/> <b>External source:</b> <a href="http://www.opentimberportal.org/operators">http://www.opentimberportal.org/operators</a>.</p>                   |
| <p><b>172</b><br/> </p>   | <p>Disclosure of the company's management approach to tax and payments to governments<br/> G</p>                                               | <p> <b>[1 point] Yes:</b> Company discloses its management approach to tax/payments to governments through a tax strategy/policy and states a governance body/executive level position which is responsible for the tax strategy/policy and its review.<br/>  <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).<br/>  <b>[0 points] No:</b> Does not meet requirements for this indicator.</p>                                                                                                                                                                                                                                                                                                           |
| <p><b>173</b><br/> </p>   | <p>Company has provided valid legal documents to Open Timber Portal on taxes, fees and royalties (at the time of SPOTT assessments)<br/> G</p> | <p><b>Disabled if company does not operate in RoC, Cameroon, DRC, or Gabon, or only a processor/trader.</b><br/> <b>Scope</b><br/> Company score on the "Taxes, fees and royalties" category of the Open Timber Portal. For companies with subsidiaries listed separately, average scores are calculated for all related companies (parent and subsidiaries) in the category.<br/> <b>Scoring</b><br/> Companies are awarded up to 1.0 point based on their score (e.g. 0.4 points are awarded for companies which score, or average score of all related companies, is 40% on the Open Timber Portal category "Taxes, fees and royalties").<br/>  <b>[1 point] Yes:</b> 100%.<br/>  <b>[0.01-0.99 points] Partial:</b> Score between 1-99%<br/>  <b>[0 points] No:</b> 0%.<br/> <b>External source:</b> <a href="http://www.opentimberportal.org/operators">http://www.opentimberportal.org/operators</a>.</p> |
| <p><b>174</b><br/> </p> | <p>Whistleblowing procedure<br/> 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.<br/>  <b>[0.5 points] Partial:</b> Company only states it allows for whistleblowing, but no details.<br/>  <b>[0 points] No:</b> Does not meet requirements for this indicator.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <p><b>175</b><br/> </p> | <p>Own grievance or complaints system open to all stakeholders<br/> 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.<br/>  <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.<br/>  <b>[0 points] No:</b> Does not meet requirements for this indicator.</p>                                                                                                                                                                                                                                                                                                           |

|                                                                                                     |                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|-----------------------------------------------------------------------------------------------------|----------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>176</p> <p></p> | <p>Details of complaints and grievances disclosed</p> <p>G</p> | <p><b>Scope</b></p> <p><b>Comprehensive:</b> Details of complaints and grievances received through the company's own grievance mechanism are disclosed, if anonymity not requested, including the following details: date; issue; complainant category; actions taken; status.</p> <p><b>Limited:</b> Between one and four details disclosed.</p> <p><b>Insufficient:</b> None; or only provides a summary table on number and types of grievances; or data over five years old.</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. Additional points for external verification under FSC/PEFC/SVLK are not applicable for this indicator as it is not linked to percentage certified area.</p> <p> <b>[1 point] Yes:</b> Comprehensive.</p> <p> <b>[0.5 points] Partial:</b> Limited.</p> <p> <b>[0 points] No:</b> Insufficient.</p> |
|-----------------------------------------------------------------------------------------------------|----------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|