



ecovadis

EcoVadis Sustainability Assessment Report

Company rated:
BRANGS + HEINRICH GMBH (GROUP)

Overall score: 65 /100
June 2023

Sustainability performance: Advanced

Size: M
Headquarters country: Germany
Risk country operations: Yes
Industry: Manufacture of corrugated paper and
paperboard and of containers of paper and
paperboard

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ABOUT SUSTAINABILITY

Sustainability is the continuing commitment to act responsibly by integrating social and environmental concerns into business operations. Sustainability goes beyond regulatory compliance to focus on how companies manage their economic, social and environmental impacts, as well as their relationships with stakeholders (e.g. employees, trading partners, government).

ABOUT THE ASSESSMENT

The EcoVadis methodology framework assesses companies' policies and actions as well as their published reporting related to the environment, labor and human rights, ethics and sustainable procurement. Our team of international sustainability experts analyze and crosscheck companies' data (supporting documents, 360° Watch Findings, etc.) in order to create reliable ratings, taking into account each company's industry, size and geographic location.

ABOUT ECOVADIS

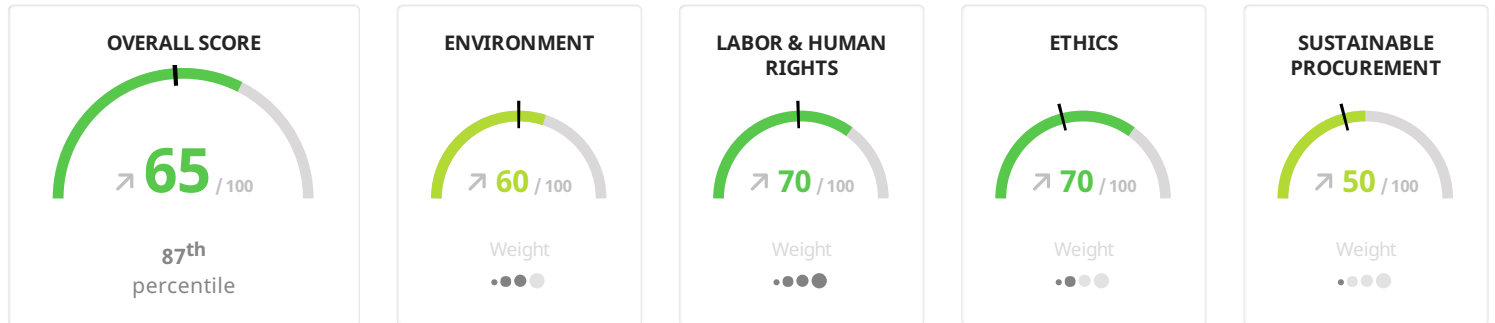
EcoVadis provides the leading solution for monitoring sustainability in global supply chains. Using innovative technology and sustainability expertise, we strive to engage companies and help them adopt sustainable practices.

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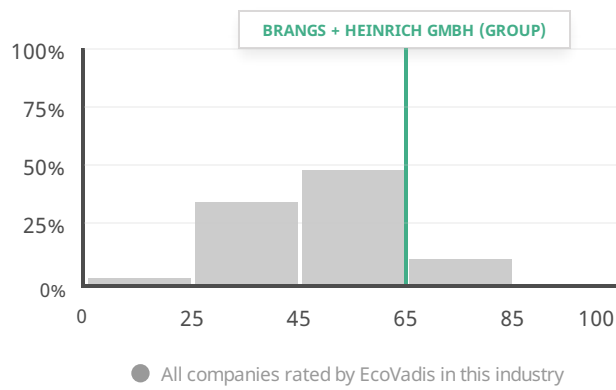
1. SUSTAINABILITY PERFORMANCE OVERVIEW

Score breakdown

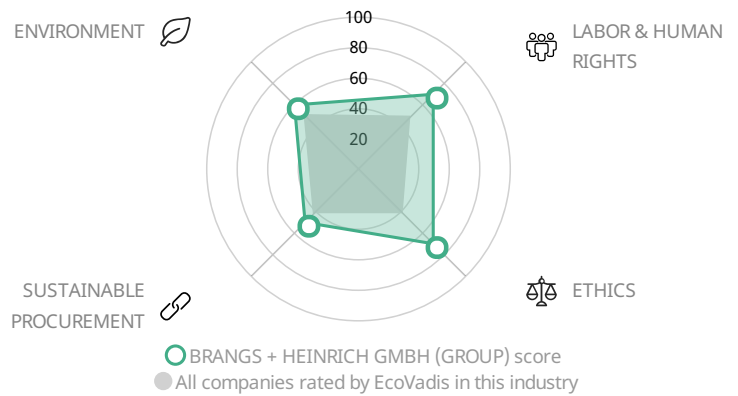
Sustainability performance ● Insufficient ● Partial ● Good ● Advanced ● Outstanding — Average score



Overall score distribution



Theme score comparison



BRANGS + HEINRICH GMBH (GROUP) has been awarded a silver medal in recognition of sustainability achievement! To receive this medal, companies must have an overall score of 59-70.

Corrective Action Plan in progress

The Corrective Action Plan is a collaborative feature designed to support companies' performance improvement. It enables companies to build an improvement plan online, communicate planned and completed corrective actions and share feedback. BRANGS + HEINRICH GMBH (GROUP) has a corrective action plan in place and is working on improving their sustainability management system.

* You are receiving this score/medal based on the disclosed information and news resources available to EcoVadis at the time of assessment. Should any information or circumstances change materially during the period of the scorecard/medal validity, EcoVadis reserves the right to place the business' scorecard/medal on hold and, if considered appropriate, to re-assess and possibly issue a revised scorecard/medal.

2. ASSESSMENT BENEFITS

Understand :

Get a clear picture of a company's sustainability performance. The scorecard is the final output of the EcoVadis assessment. It rates and benchmarks a company's sustainability performance in four themes on a scale of 0-100 and highlights strengths and improvement areas.

Know where a company stands compared to their industry. Benchmark the company's sustainability performance against the industry with a score distribution graph and theme score comparisons.

Identify industry trends. Discover the primary sustainability risks, regulations, hot topics and best practices related to specific industries.

Communicate :

Meet customer needs. More and more companies raise questions about their trading partners' environmental and social performance. The EcoVadis assessment allows companies to demonstrate their commitment.

Leverage a unique communication tool. Companies with an EcoVadis Scorecard avoid audit fatigue by sharing one assessment with all requesting customers.

3. ASSESSMENT PROCESS

1

Customer Request

Procurement, CSR, EHS, and Sustainability leaders in enterprises looking to monitor sustainability risk in the supply chain request an EcoVadis assessment for their trading partners.

2

Questionnaire

Based on a company's specific sustainability risk factors, a customized questionnaire is created. It contains 20 to 50 questions tailored to the industry, size and location.

3

Document Analysis

Companies are required to provide supporting documentation for their answers to the questionnaire. These documents are reviewed by our analysts.

4

Public Information

Company information that is publicly available, most often found on the company website, is also collected as evidence of their sustainability performance.

5

360° Watch Findings

360° Watch Findings comprise relevant public information about companies' sustainability practices, identified via more than 10,000 data sources. They can have positive, negative or no score impact.

6

Expert Analysis

Our analysts combine all these elements to produce one unified scorecard per company.

SCORECARD



4. ECOVADIS METHODOLOGY

A. Four Themes and 21 Criteria

EcoVadis assessments focus on 21 issues which are grouped into 4 themes (Environment, Labor & Human Rights, Ethics, Sustainable Procurement). The 21 issues or criteria are based upon international sustainability standards such as the Global Compact Principles, the International Labour Organization (ILO) conventions, the Global Reporting Initiative (GRI) standard, the ISO 26000 standard, and the CERES principles.

21 sustainability criteria

1. ENVIRONMENT

OPERATIONS

- Energy consumption & GHGs
- Water
- Biodiversity
- Air Pollution
- Materials, Chemicals & Waste

PRODUCTS

- Product Use
- Product End-of-Life
- Customer Health & Safety
- Environmental Services & Advocacy

2. LABOR & HUMAN RIGHTS

HUMAN RESOURCES

- Employee Health & Safety
- Working Conditions
- Social Dialogue
- Career Management & Training

HUMAN RIGHTS

- Child Labor, Forced Labor & Human Trafficking
- Diversity, Equity & Inclusion
- External Stakeholders Human Rights

3. ETHICS

- Corruption
- Anticompetitive Practices
- Responsible Information Management

4. SUSTAINABLE PROCUREMENT

- Supplier Environmental Practices
- Supplier Social Practices



B. Seven Management Indicators

EcoVadis assessments evaluate a company's sustainability management system by looking at seven management indicators. These are used to further customize the assessment by weighting the four themes and their subsequent 21 sustainability criteria.



Policies (weight: 25%)

1. Policies: Mission statements, policies, objectives, targets, governance
2. Endorsement: Endorsement of external sustainability initiatives

Actions (weight: 40%)

3. Measures: Measures and actions implemented (e.g. procedures, training, equipment)
4. Certifications: Certifications and labels (e.g. ISO 14001)
5. Coverage: Coverage of measures and actions

Results (weight: 35%)

6. Reporting: Reporting on Key Performance Indicators (KPIs)
7. 360: Condemnations, Controversies, Awards

5. UNDERSTANDING A SCORECARD

The overall score can be better understood by looking at quantitative information (theme scores and activated criteria) and qualitative information (strengths and improvement areas).

A. Quantitative Information: Scores & Activated Criteria

Theme Scores:

Like the overall score, theme scores are on a scale of 1 to 100.

Activated Criteria:

Each of the four themes (Environment, Labor & Human Rights, Ethics, Sustainable Procurement) have specific criteria associated with them. Because the questionnaire is customized by industry, size and location, not all 21 criteria are activated for every company and some criteria are weighted more heavily than others.

Non-activated

If certain criteria are not activated, then the specific associated issue is not relevant or has very low sustainability risk for that company.

Medium

Medium importance criteria are the issues some sustainability risk is present but not the most pressing.

High

High importance criteria are the issues where the company faces the greatest sustainability risk.

! Risk countries only

Criteria classified as Only in Risk Countries are activated only if the company has significant operations in one or more countries identified as risky.

C. The Scoring Scale

0 - 24	Insufficient	No engagements or tangible actions regarding sustainability. Evidence in certain cases of misconduct (e.g. pollution, corruption).
25 - 44	Partial	No structured sustainability approach. Few engagements or tangible actions on selected issues. Partial reporting on Key Performance Indicators. Partial certification or occasional labeled product.
45 - 64	Good	Structured and proactive sustainability approach. Engagements/policies and tangible actions on major issues. Basic reporting on actions or Key Performance Indicators.
65 - 84	Advanced	Structured and proactive sustainability approach. Engagements/policies and tangible actions on major issues with detailed implementation information. Significant sustainability reporting on actions and Key Performance Indicators.
85 - 100	Outstanding	Structured and proactive sustainability approach. Engagements/policies and tangible actions on all issues with detailed implementation information. Comprehensive sustainability reporting on actions and Key Performance Indicators. Innovative practices and external recognition.

B. Qualitative Information: Strengths & Improvement Areas

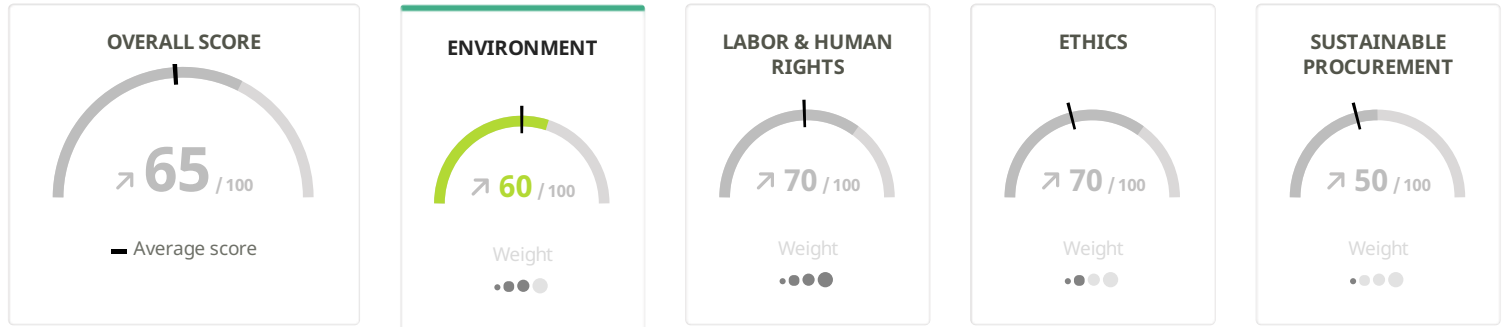
Qualitative information provides more details and insights into a company's score. For each theme, the company is assigned strengths (elements of their sustainability management system that are positive) and improvement areas (elements of their sustainability management system that need to be improved). The strengths and improvement areas are divided according to the three management layers (Policies, Actions, Results) and are also classified by priority.

All improvement areas are automatically added to the company's Corrective Action Plan. They are pre-organized by priority. The Corrective Action Plan is a collaborative feature designed to support companies' performance improvement. It enables companies to build an improvement plan online, communicate planned and completed corrective actions and share feedback.

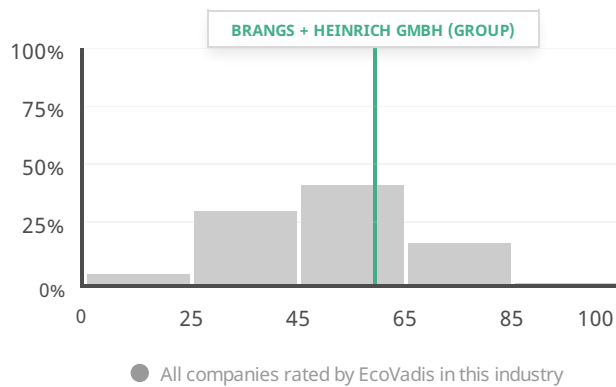
6. ENVIRONMENT

This theme takes into account both operational factors (e.g. energy consumption, waste management) and product stewardship (e.g. product end-of-life, customer health and safety issues).

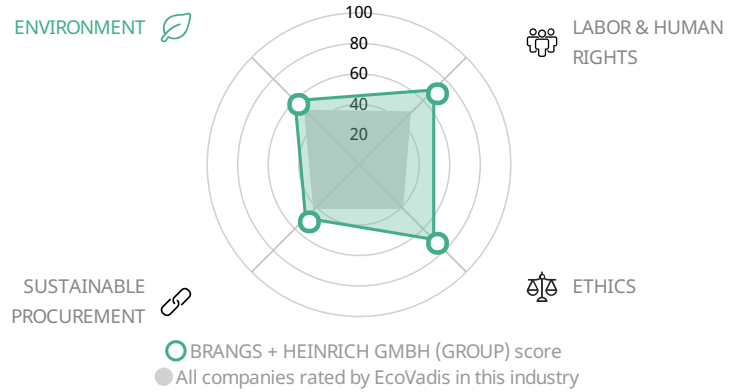
Environment Score Breakdown



Theme score distribution



Theme score comparison



Environment: Activated Criteria

Because the questionnaire is customized by industry, size and location, not all 21 criteria are activated for every company and some criteria are weighted more heavily than others.

Environment: Strengths & Improvement Areas

The Corrective Action Plan is a collaborative feature designed to support companies' performance improvement. It enables companies to build an improvement plan online, communicate planned and completed corrective actions and share feedback. Improvement areas with ongoing corrective actions are marked with labels below.

Strengths

Policies

Endorsement of the GKV Code of Conduct

Environmental policy on materials, chemicals & waste

Environmental policy on water

Environmental policy on energy consumption & GHGs

Standard policy on a majority of environmental issues

Information

A standard environmental policy includes commitments and/or operational objectives on the main environmental risks the company faces.

Guidance

A comprehensive environmental policy includes commitments and/or operational objectives on the majority of environmental risks the company faces, and integrates quantitative objectives (i.e. targets) on those risks. It is also mandatory for the policy to incorporate some of the following organizational elements: scope of application, allocation of responsibilities, and/or a formal review process. Policies are deemed exceptional when all environmental issues are covered by qualitative and quantitative objectives, in addition to all of the aforementioned elements.

Actions

Actions or training to raise employee awareness on waste reduction & sorting

Training of employees on energy conservation/climate actions

Purchase and/or generation of renewable energy

Purchase of verified carbon offset credits

Energy and/or carbon audit

Information

The company has provided supporting documentation demonstrating that it has performed an energy audit or carbon assessment.

Guidance

An energy audit is an inspection, survey and analysis of energy flows, within a building, process or system to reduce energy consumption. An energy audit is the first step in identifying opportunities to reduce energy expense and carbon footprints. Carbon assessment or carbon footprint is a measure of the amount of CO2 or other GHG emissions of a defined process expressed as carbon dioxide equivalent and this can be done using a carbon footprint calculator.

Training or formal information materials for customers on recyclability

Results

Reporting is formally aligned with a reporting standard on environmental issues

Declares none of the sites/operations located in or near biodiversity-sensitive areas (not verified)

Reporting on total weight of waste recovered

Reporting on total weight of pollutants emitted to water

Total gross Scope 3 GHG emissions reporting value confirmed in supporting documentation

Total Scope 2 reporting value confirmed in supporting documentation

Total Scope 1 reporting value confirmed in supporting documentation

Reporting on total amount of renewable energy consumed

Reporting on total water consumption

Reporting on total weight of non-hazardous waste

Reporting on total weight of hazardous waste

Reporting on total gross Scope 3 GHG emissions

Reporting on scope 2 GHG emissions

Information

The company reports on GHG emissions from the consumption of purchased electricity, heat or steam (not from its own facilities), according to the Greenhouse Gas Protocol (also called 'indirect emissions').

Guidance

Scope 2 emissions exclude GHG emissions from sources that are owned or controlled by the reporting entity (Scope 1 emissions), as well as other indirect emissions, such as GHGs in the supply chain referred to as 'Scope 3' (the extraction and production of purchased materials and fuels, transport-related activities in vehicles not owned or controlled by the reporting entity etc.). The Greenhouse Gas Protocol (GHG Protocol) is an international accounting tool for greenhouse gas emissions. It is the result of a partnership between the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD). The GHG Protocol Corporate Standard provides standards and guidance to companies and other organizations preparing a GHG emissions inventory. It covers the accounting and reporting of the six greenhouse gases covered by the Kyoto Protocol including CO2, methane, nitrous oxide, HFCs, PFCs and sulphur hexafluoride (SF6).

Reporting on scope 1 GHG emissions

Information

The company reports on GHG emissions, which include emissions from facilities, plants, property or assets that are owned or controlled by the company, according to the Greenhouse Gas Protocol (also called 'direct emissions').

Guidance

Scope 1 emissions exclude indirect GHG emissions from consumption of purchased electricity, heat or steam (Scope 2 emissions) as well as other indirect emissions, such as GHGs in the supply chain (the extraction and production of purchased materials and fuels, transport-related activities in vehicles not owned or controlled by the reporting entity etc.). The Greenhouse Gas Protocol (GHG Protocol) is an international accounting tool for greenhouse gas emissions. It is the result of a partnership between the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD). The GHG Protocol Corporate Standard provides standards and guidance to companies and other organizations preparing a GHG emissions inventory. It covers the accounting and reporting of the six greenhouse gases covered by the Kyoto Protocol including CO2, methane, nitrous oxide, HFCs, PFCs and sulphur hexafluoride (SF6).

Reporting on total energy consumption

Information

The company has reported KPIs with regard to total energy consumption either through formal documentation or questionnaire declaration.

Guidance

Total energy consumed represents total primary energy consumption reported in kWh. Total energy consumed may include e.g. consumption of coal and coke (in Kg) reported in kWh and/or consumption of oil, LPG and electrical power in kWh.

Standard reporting on environmental issues

Information

There is evidence of formal reporting implemented regarding the management and the mitigation of the company environmental footprint from its supporting documentation, including key performance indicators (KPIs), statistical figures or associated concrete actions.

Guidance

Reporting items are standard in terms of quality and quantity, do cover the main issues, are meaningful enough, and are regularly updated. Examples of key performance indicators include total electricity consumption, electricity consumed per kg of product or per unit produced. Comprehensive reporting on environmental issues will additionally have KPIs reported in a formal public document available to stakeholders, and will be in compliance with the Global Reporting Initiative guidelines or other external sustainability reporting standards.

Improvement Areas

Policies

Medium

Inconclusive documentation for policies on product end-of-life

Low

No quantitative target on environmental issues

Information

The company's policy does not contain quantitative objectives or targets on environmental issues.

Guidance

Quantitative objectives or targets on environmental issues are considered as fundamental elements of comprehensive policy mechanism. They provide a monitoring framework that helps establish whether policy objectives are being met, and highlight the progress towards set goals. Some examples of specific targets on this topic include quantitative objectives on energy consumption reduction, percentage targets to reduce waste, or targets for a number of products to be eco-labelled. As policy elements, targets can be expressed in absolute or relative terms and must have a valid future deadline (i.e. by 2020 we commit to reduce our energy consumption by 20% from 2015 levels).

Actions

Medium

No information on ISO 14001/EMAS certification

Information

No company declaration and no evidence within the supporting documentation on ISO 14001 or EMAS certifications achieved for at least one of its operational sites.

Guidance

The ISO 14001 standard belongs to the ISO 14000 series, a family of environmental management standards developed by the International Organization for Standardization (ISO) designed to provide an internationally recognized framework for environmental management, measurement, evaluation and auditing. The standard serves as a framework to assist organizations in developing their own environmental management system and is based on the continuous Plan-Do-Check-Act cycle. The Eco-Management and Audit Scheme (EMAS) an EU voluntary instrument which acknowledges organizations that evaluate, report, and improve their environmental performance on a continuous basis. Organizations located outside the EU Community can also participate (EMAS Global). Some examples of evidence used to demonstrate the coverage of ISO 14001 or EMAS certifications include (but are not limited to): - Individual certificates for each certified site; - A certificate annex clearly stating each individual site covered by the certificate - A sample certificate for one site, along with formalized reporting in a third-party verified report (i.e. Sustainability Report, Annual Report), which includes the percentage of sites covered by the ISO 14001 or EMAS certification, etc.

Low

Declares measures on water management, but no supporting documentation available

Information

The company declares it has implemented specific actions on water management, however, no information was found on this topic within the company's supporting documentation.

Guidance

Some examples of actions on this topic include: water treatment, recycling and reuse, reduction of wastewater discharge, measurement and control mechanisms for organic water pollutant (BOD) or chemical oxygen demand (COD).

Low

Declares measures on hazardous materials management, but no supporting documentation available

Information

The company declares it has implemented specific measures and concrete actions regarding hazardous materials management. However, no evidence was found on this topic in the supporting documentation.

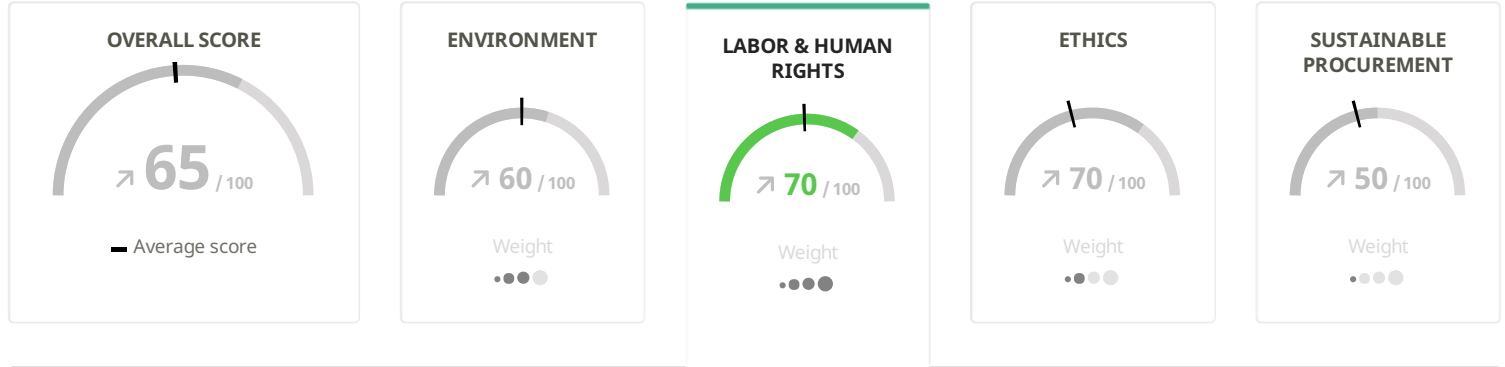
Guidance

Some potential examples of these measures might include, employee awareness or training programs on hazardous chemicals handling, formalized process and documentation for transporting hazardous goods and chemicals, the use of safety checklists for safe storage and disposal of hazardous chemicals.

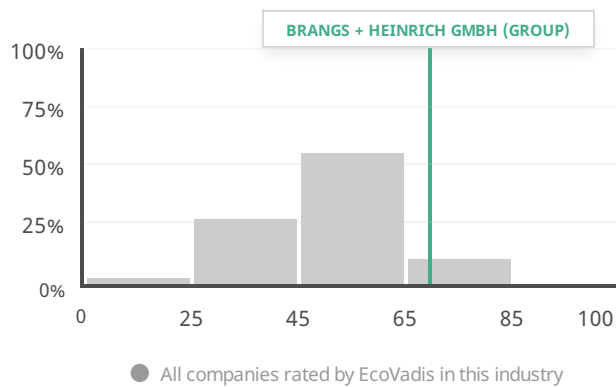
7. LABOR & HUMAN RIGHTS

This theme takes into account both internal human resources (e.g. health and safety, working conditions, career management) and human rights issues (e.g. discrimination and/or harassment, child labor).

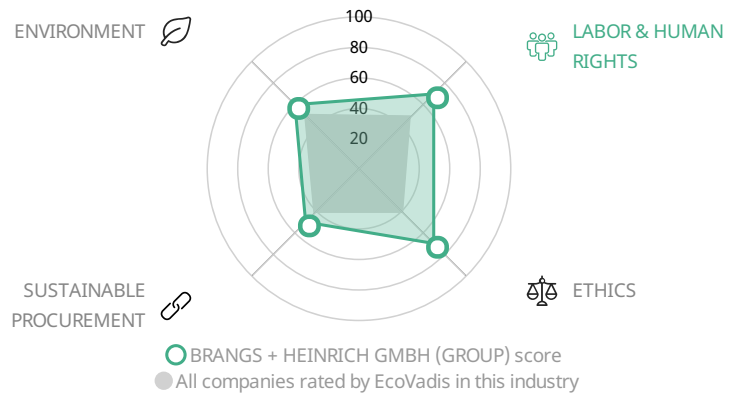
Labor & Human Rights Score Breakdown



Theme score distribution



Theme score comparison



Labor & Human Rights: Activated Criteria

Because the questionnaire is customized by industry, size and location, not all 21 criteria are activated for every company and some criteria are weighted more heavily than others.

Labor & Human Rights: Strengths & Improvement Areas

The Corrective Action Plan is a collaborative feature designed to support companies' performance improvement. It enables companies to build an improvement plan online, communicate planned and completed corrective actions and share feedback. Improvement areas with ongoing corrective actions are marked with labels below.



Strengths

Policies

Endorsement of the GKV Code of Conduct

Labor & human rights policy on diversity, equity & inclusion

Labor & human rights policy on child labor, forced labor & human trafficking

Information

The company has issued a formal policy that integrates commitments and/or operational objectives on child labor, forced labor & human trafficking.

Guidance

The company has implemented a policy on the prevention of child labor, forced labor & human trafficking in its operations. There are at least qualitative objectives/commitments which specifies the efforts to be made by the company to eradicate the occurrence of child labor, forced labor & human trafficking.

Labor & human rights policy on social dialogue

Labor & human rights policy on working conditions

Labor & human rights policy on employee health & safety

Standard policy on a majority of labor or human rights issues

Information

A standard labor and human rights policy includes commitments and/or operational objectives on the main labor and human rights risks the company faces.

Guidance

A comprehensive labor and human rights policy includes commitments and/or operational objectives on the majority of labor and human rights risks the company faces, and integrates quantitative objectives (i.e. targets) on those risks. It is also mandatory for the policy to incorporate some of the following elements: scope of application, allocation of responsibilities, and/or a formal review process. Policies are deemed exceptional when all labor practice and human rights issues are covered by qualitative and quantitative objectives, in addition to all of the aforementioned elements.

Actions

Process in place to prevent the retention of employee identification documents

Information

The company has put in place actions which prevent the retention of employees' personal documents which identifies them easily.

Guidance

The company has put in place actions to prevent the storing and retention of employees' personal identification documents for extended periods of time. They pay special attention to ensure that employees can independently administer and access their identification documents at all times.

Age verification of candidates before hiring

Information

The company verifies the age of all its candidates before employment.

Guidance

The company has an operational procedure in place to prevent hiring of underage workers and systematically verifies the age of all candidates before employment. This has been demonstrated in the company's hiring procedures, employee handbook, child labor prevention procedure or other relevant documents.

Compensation for extra or atypical working hours

Information

The company provides additional remuneration to compensate for overtime work.

Guidance

Extra or atypical hours refers to all hours worked in excess of the normal hours (could be overtime hours for instance). Employees should be provided additional compensation for overtime and/or other forms of atypical working hours.

Flexible organization of work (eg. remote work, flexi-time)

Information

The company has official measures to promote work-life balance in place, which have been found within the supporting documentation. The company provides flexible hours and organization for employees to work.

Guidance

The company has implemented working practices that acknowledge and aim to support the needs of staff in achieving a balance between their home and working lives. The company has supporting documentation showing a flexible organization of working hours is provided for employees, which can include evidence of options for part-time work, telecommuting or remote work, job-shares, and other forms of variable work schedules.

Awareness training regarding diversity, discrimination, and/or harassment

Employee representatives or employee representative body (e.g. works council)

Information

The company has implemented representation for employees in the form of elected employee representatives or a representative body.

Guidance

Social dialogue entails all types of negotiation, consultation or simply exchange of information between representatives of governments, employers and workers, on issues of common interest relating to economic and social policy. Employee representatives can include representatives who are freely elected by the workers of the company in accordance with provisions of national laws, or any union, works council or other agency or representative body recognized for the purposes of bargaining collectively on behalf of any employee. They are the point of contact between the workforce and management. They can/must be consulted by management on certain topics (e.g. collective redundancy).

Provision of protective equipment to impacted employees

Information

The company provides personal protective equipment to all impacted employees

Guidance

Personal protective equipment, commonly referred to as "PPE", is equipment worn to minimize exposure to a variety of health and safety hazards. Examples of PPE include items such as gloves, foot and eye protection, protective hearing devices (earplugs, muffs) hard hats, respirators and full body suits. (Source: Occupational Safety and Health Administration (OSHA)) When engineering, work practice and administrative controls are not feasible or do not provide sufficient protection, employers must provide personal protective equipment (PPE) to their employees and ensure their systematic use. In general, employees should properly wear PPE, attend training sessions on PPE, care for, clean and maintain PPE, and inform a supervisor of the need to repair or replace PPE.

Regular assessment (at least once a year) of individual performance

Information

The company carries out regular assessments or appraisal of individual performance at least on a yearly basis for employees

Guidance

The company has implemented regular assessment of employee performance. Regular assessments of employees aim to evaluate employee individual performance and productivity, combining both written and oral elements, and are based on a systematic and periodic process linked with a pre-established criteria and organizational objectives. The best practice concerning this criteria is to have a review with the employee at least annually, and to include employee self-assessments aimed at maintaining employee engagement in their own performance and overall organizational objectives. Setting and measuring goals related to the employee's career objectives, as well as including manager and peer feedback on the employee's performance are all important components in this regular assessment process.

Regular employee health check-up

Information

The company provides general mandatory health check-up for employees

Guidance

The company carries out mandatory health check-up for its employees. Within the scope of health check ups, the mental and physical states of employees are investigated to ascertain the status of the employee's health related to the job function, and in particular to identify any negative work-related effects on employees. According to the International Labor Organization (ILO), it is recommended that a health check up for employees is carried out within thirty days from the first day the employee is employed and the subsequent health check up conducted at least once a year by a licensed medical practitioner, especially for manufacturing companies presenting high health and safety risks for employees.

Provision of skills development training

Information

The company provides training to its employees to develop their skills

Guidance

The company has implemented vocational training and instruction, which include skills development training, education paid for in whole or in part by the company, with the goal to provide opportunities for career advancement (Source: Global Reporting Initiative G3). Examples of on-the-job training to enhance employee skills are coaching, mentoring, job rotation, apprenticeships, etc. Total number of hours of training per employee per year can be a significant key performance indicator for this action.

Joint labor management health & safety committee in operation

Information

The company has a joint labor management health & safety committee in place

Guidance

It is important to have a committee in place composed of both workforce and management personnel dedicated to address the health and safety risks faced by employees (Source: International Labor Organization (ILO), 1929). These committees identify potential health and safety issues and offer timely and effective solutions to continuously improve workplace safety. Regular (monthly) inspections are recommended. For French companies, it is commonly known as the "Comité d'hygiène, de sécurité et des conditions de travail (CHSCT)" and it is mandatory for companies with more than 50 employees.

Training of employees on health and safety risks and best working practices

Information

The company provides training to relevant employees on health and safety risks and best working practices

Guidance

The company has implemented training on health and safety issues. Safety training aims at implementing health and safety procedures into specific job practices and at raising staff awareness and skills to an acceptable standard. For example, safety training covers topics such as accident prevention and safety promotion, safety compliance, use of personal protective equipment, chemical and hazardous materials safety, and workplace emergency response procedures. A best practice is to have a training matrix which helps to keep track of which employees have been trained, the date of the training, the training topic, and expected dates for refresher trainings. Monitoring of training attendance certificates is also suggested. It is also a best practice to have the training carried out in the language that the employees understand best and to carry out tests or quizzes to ensure training concepts have been successfully transmitted to participants.

Results

Reporting on percentage of internal employees paid below living wage

Reporting on the percentage of internal employees covered by living wage benchmarking analysis

Reporting on the percentage of women employed in relation to the whole organization

Report on percentage of women within the organization's board

Reporting on average training hours per employee

Reporting on the percentage of women in top executive positions

Information

The company reports, either through formal documentation or questionnaire declaration, on the percentage of women in executive positions (e.g. senior or top management).

Guidance

Executive positions include positions such as chief financial officers, chief operating officers, or any other key roles in a company. The aim is to look into whether a company is promoting an increase in gender diversity in its executive rank or not. It is important to note that in 2015, only 14.2% of the top five leadership positions in companies in the S&P500 are held by women according to CNNMoney analysis.

Reporting on accident severity rate

Information

The company reports, either through formal documentation or questionnaire declaration, on the accident severity rate among its employees for the last reporting year.

Guidance

The accident severity rate (or Lost Time Injury Severity Rate) measures the time lost due to occupational injuries in relation to the total amount of time worked. It indicates how severe the accidents were and how long the injured employees were out of work as a result of disabling injuries. The calculation method varies from country to country; for instance in the way lost time injury events are determined or what baseline is used to calculate the rate. In the UK it is calculated as follows: $[(\text{number of days lost due to injuries}) \times 200,000 / \text{total hours worked}]$, whereas in France it is: $[(\text{number of days lost due to injuries}) \times 1000 / \text{total hours worked}]$. In India, the rate is calculated as $[(\text{number of days lost due to injuries}) \times 1,000,000 / \text{total hours worked}]$.

Reporting on accident frequency rate

Information

The company reports, either through formal documentation or questionnaire declaration, on the accident frequency rate among its employees for the last reporting year.

Guidance

The accident frequency rate (or the lost time injury frequency rate) measures the number of lost time injuries in relation to the total number of hours worked by employees. It indicates the extent to which injury accidents are repeated over time and their number of occurrence. The calculation method varies from country to country, depending for instance on the way lost time injury events are determined or the baseline used to calculate the rate. In the UK it is calculated as follows: $[(\text{total number of lost time injury events}) \times 100,000 / \text{total hours worked}]$, whereas in USA it is: $[(\text{total number of lost time injury events}) \times 200,000 / \text{total hours worked}]$. In France or Japan, the rate is calculated as $[(\text{total number of lost time injury events}) \times 1,000,000 / \text{total hours worked}]$.

Standard reporting on labor and human rights issues

Information

There is evidence of formal reporting implemented regarding both labor and human rights issues from the company supporting documentation, including key performance indicators (KPIs), statistical figures or associated concrete actions.

Guidance

Reporting items are standard in terms of quality and quantity, do cover the main issues, are meaningful enough, and are regularly updated. KPIs may include (but are not limited to): accident frequency and severity rates, the percentage of employees covered by collective bargaining agreements, skills development trainings, and percentage of employees trained on discrimination issues. Comprehensive reporting on labor practice and human rights issues will additionally have KPIs reported in a formal public document available to stakeholders, and will be in compliance with the Global Reporting Initiative guidelines or other external sustainability reporting standards.

Improvement Areas

Policies

Medium

Inconclusive documentation for policies on career management & training

Low No quantitative target on labor and human rights issues

Information

Company policy does not contain quantitative targets on labor and human rights issues.

Guidance

Quantitative objectives or targets on labor and human rights issues are considered as fundamental elements of comprehensive policy mechanism. They provide a monitoring framework that helps establish whether policy objectives are being met, and highlight the progress towards set goals. Some examples of specific targets on this topic include quantitative objectives on health & safety indicators (i.e. accident frequency and accident severity rates), quantitative objectives on percentage of employees trained on discrimination and quantitative objectives on number of employees covered by social benefits. As policy elements, targets can be expressed in absolute or relative terms and must have a valid future deadline (i.e. by 2020 we commit to train 100% of employees on discrimination).

Low No quantitative target set on living wage

Low The scope of application of the living wage target is unclear

Actions

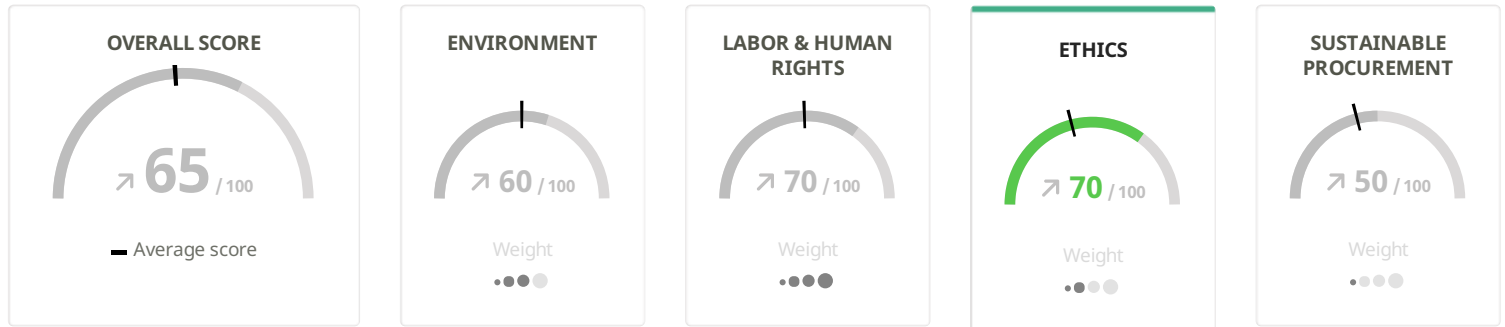
Low No information on ISO 45001 certification

Low Declares measures on living wage, but no supporting documentation available

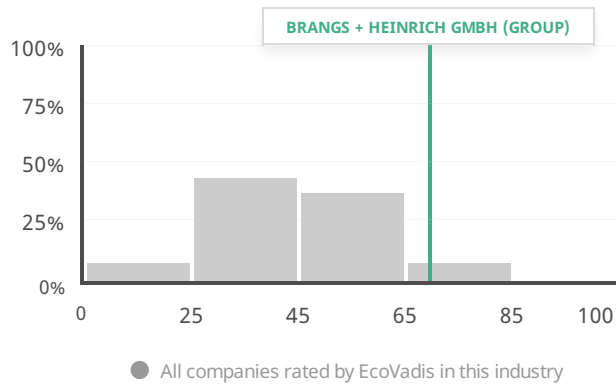
8. ETHICS

This theme focuses primarily on corruption and bribery issues, and also takes into account anticompetitive practices and responsible information management.

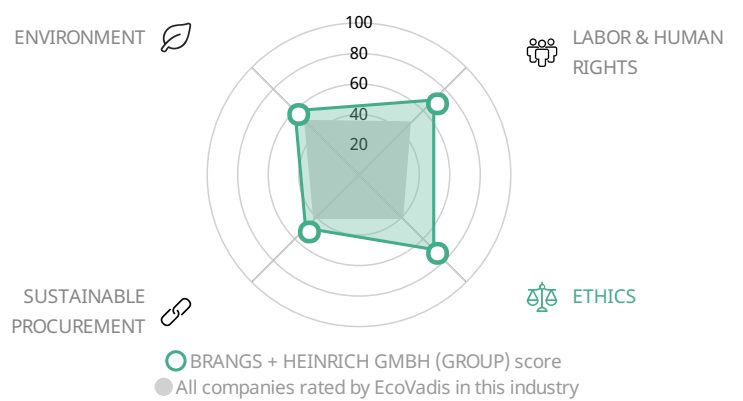
Ethics Score Breakdown



Theme score distribution



Theme score comparison



Ethics: Activated Criteria

Because the questionnaire is customized by industry, size and location, not all 21 criteria are activated for every company and some criteria are weighted more heavily than others.

Ethics: Strengths & Improvement Areas

The Corrective Action Plan is a collaborative feature designed to support companies' performance improvement. It enables companies to build an improvement plan online, communicate planned and completed corrective actions and share feedback. Improvement areas with ongoing corrective actions are marked with labels below.

Strengths

Policies

Endorsement of the GKV Code of Conduct

Standard policy on a majority of ethics issues

Policy on fraud

Policy on money laundering

Policy on conflict of interest

Disciplinary sanctions to deal with policy violations

Information

There is evidence within the supporting documentation provided that the company has implemented structured mechanisms to deal with policy violations such as disciplinary actions.

Guidance

In order to ensure the adequate implementation of business ethics policies, companies should establish procedures to administer investigations and sanction employees for eventual violations (i.e. disciplinary measures up to and including possible termination).

Policy on information security

Information

The company has issued a formal standard policy that integrates commitments in the form of qualitative objectives on information security issues. The policy is formalized in a document such as a Code of Ethics and includes at least some organizational elements (e.g. review process, dedicated responsibilities, scope of application).

Guidance

It is imperative for companies who manage sensitive information to set commitments on the protection and responsible management of third-party data. The security of third party data encompasses the protection of customer personal identification information (PII) and the protection of third party intellectual property rights.

Policies on corruption

Information

There is a formal policy that integrates qualitative objectives/commitments on anti-corruption & bribery issues (including for example conflict of interest, fraud and money laundering) in the supporting documentation provided by the company.

Guidance

Corruption & bribery covers all forms of corruption issues at work namely extortion, bribery, conflict of interest, fraud, money laundering. A comprehensive policy is formalized in a standalone document or is part of a Code of Ethics/Conduct on the issues mentioned and incorporate as well some of the following elements: scope of application, allocation of responsibilities, quantitative objectives, and review mechanisms.

Actions

Implementation of a records retention schedule

Information security risk assessments performed

Information

The company carries out periodic risk assessments on responsible information security management.

Guidance

Risk assessments are a formal process of evaluating and predicting the consequences (positive or negative) of a hazard and their likelihoods/probabilities. Periodic risk assessments on information security allow a company to identify potential information security risks, rate the likely occurrence and the potential impact of the risks, identify security controls, and develop an action plan. Such assessments ensure the presence of a strong compliance program and help to develop a more robust approach to counter breaches in information security management within the organization.

Awareness training to prevent information security breaches

Information

The company has delivered awareness trainings to employees on information security issues.

Guidance

Information management is the process of collecting, storing, managing and maintaining information securely in all its forms. Through the use of rigorous information management practices, companies can help maintain their credibility and confidence of consumers. Awareness or trainings on such practices are regularly conducted to ensure that employees are familiar with the company's information management policy and procedures. They may be conducted either online or in person, and should include regular testing to ensure the training effectiveness.

Corruption risk assessments performed

Information

The company carries out periodic corruption & bribery risk assessments.

Guidance

Risk assessment are a formal process of evaluating and predicting the consequences (positive or negative) of a hazard and their likelihoods/probabilities. Periodic corruption and bribery risk assessments allow a company to identify potential bribery and corruption risks, rate the likely occurrence and the potential impact of the risks, select the appropriate anti-corruption controls, and develop an action plan. Such assessments ensure the presence of a strong compliance program and help to develop a more robust approach to counter bribery and corruption activities by the organization.

Measures to protect third party data from unauthorized access or disclosure

Information

The company has implemented measures to protect customer or client data from unauthorized access or disclosure.

Guidance

The company has taken measures to limit access to customer or client data within its own operation, or have implemented measures to secure its information system including such data so as to protect the data from unauthorized access or disclosure.

Specific approval procedure for sensitive transactions (e.g. gifts, travel)

Information

The company has implemented a verification process for sensitive transactions.

Guidance

Sensitive transactions are a broad range of business dealings which involve higher ethics-related risks. Some examples include (non-exhaustive) gifts, travel arrangements and other types of hospitality, which are common in the business world, but may in fact constitute unethical or even illegal kickbacks, bribes or payoffs to influence decision affecting a company's operations, etc. Such transactions also comprise facilitation payments which are usually made with the intention of expediting an administrative process and may be considered as a form of corruption. As such, a verification procedure should be put in place to review and approve any sensitive transactions made by the company.

Results

Standard reporting on ethics issues

Information

The company reports, either through formal documentation or questionnaire declaration, on fair business practices including key performance indicators (KPIs), statistical figures or associated concrete actions.

Guidance

Reporting is considered standard when relevant and meaningful KPIs cover the main fair business practices issues (i.e. corruption & bribery and optionally anti-competitive practices issues and consumer/client issues such as responsible marketing & data protection), when KPIs are recent (i.e. last 2 reporting years) and regularly updated. KPIs can be sector-specific and include for instance the % of employees trained on business ethics issues, number of breaches of the Code of Ethics, and number of incidents reported through the whistle blowing procedure. Comprehensive reporting on business ethics issues will additionally have KPIs reported in a formal public document available to stakeholders, and will be aligned with external sustainability reporting standards or guidelines such as the Global Reporting Initiative.

Improvement Areas

Actions

Medium

No conclusive documentation on awareness training to prevent corruption and bribery

Information

No company declaration and no evidence within the supporting documentation regarding the implementation of awareness or training programs on anti-corruption & bribery issues for employees.

Guidance

According to the ISO 26000 guideline, "Corruption can be defined as the abuse of entrusted power for private gain". There are all forms of public and proprietary corruption in the workplaces such as extortion, bribery, conflict of interest, fraud, money laundering. Since corruption undermines a company's effectiveness and ethical reputation, awareness or trainings on anti-corruption & bribery issues are regularly conducted to ensure that employees are familiar with the company's policy and procedures. They may be conducted either online or in person, and should include regular testing to ensure the training effectiveness.

Low

No conclusive documentation on audits of control procedures to prevent corruption

Information

No company declaration and no supporting documentation evidence provided on audits of internal controls relating to anti-corruption issues within the company's own operations.

Guidance

Internal controls (for example four-eyes principle, job rotations, among others) are necessary to regularly monitor the effectiveness and proper implementation of actions put in place to support anti-corruption & bribery policies. Periodic audits of those controls, done either through an external third party that performs business ethics audits or an internal audit team, are carried out to ensure their effectiveness and provide reasonable assurance that internal processes are being adhered to.

Low

No conclusive documentation regarding an anti-corruption due diligence program on third parties

Information

No company declaration and no evidence within the supporting documentation regarding the implementation of systematic compliance and due-diligence measures when dealing with third-party intermediaries (i.e. commission agents, brokers, sales representatives, distributors, contractors, customs brokers, consultants) acting on its behalf.

Guidance

Provisions in key international laws hold companies liable for corruption related misconduct committed in the context of their relationships with third parties (i.e. their agents, consultants, suppliers, distributors, joint-venture partners, or any individual or entity that has some form of business relationship with the organization). Given the risk exposures caused by third-parties, it is important that companies have adequate due diligence procedures in place. Due diligence is the process of gathering independent information to gain an understanding of the risks associated with a third party and visibility of its compliance management systems which address these risks. It can involve background checks and screenings of third party by means of sanction lists, tracking adverse media reports and identifying links to politically exposed persons, assessments of third parties on their own ethics & compliance programs and risk controls. Companies should provide documentation of their procedures that demonstrate how these due diligence efforts are undertaken.

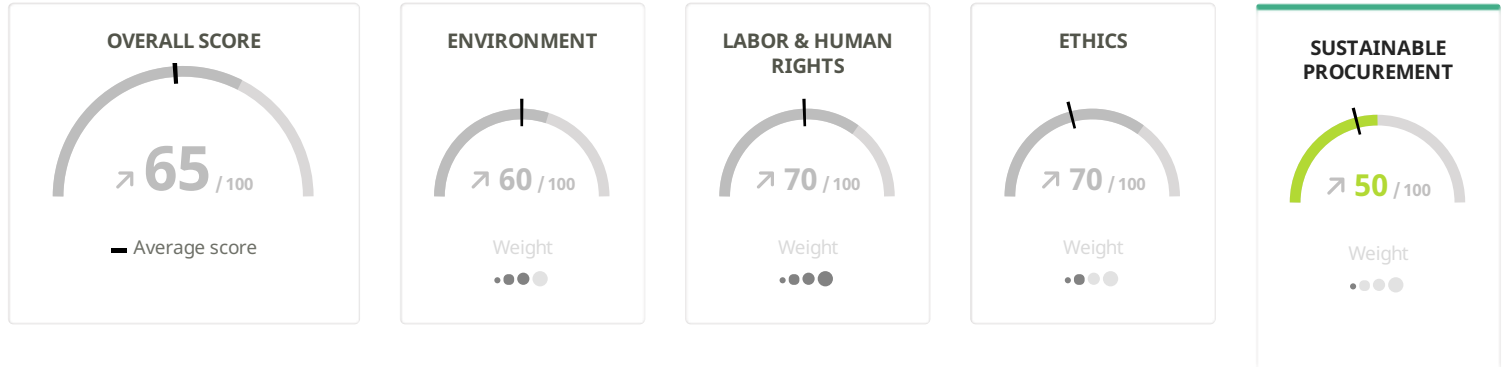
Low

No conclusive documentation on measures regarding an effective whistleblower procedure to report corruption and bribery

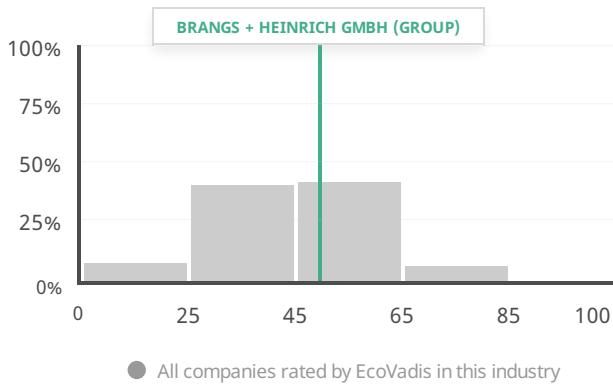
9. SUSTAINABLE PROCUREMENT

This theme focuses on both social and environmental issues within the company supply chain.

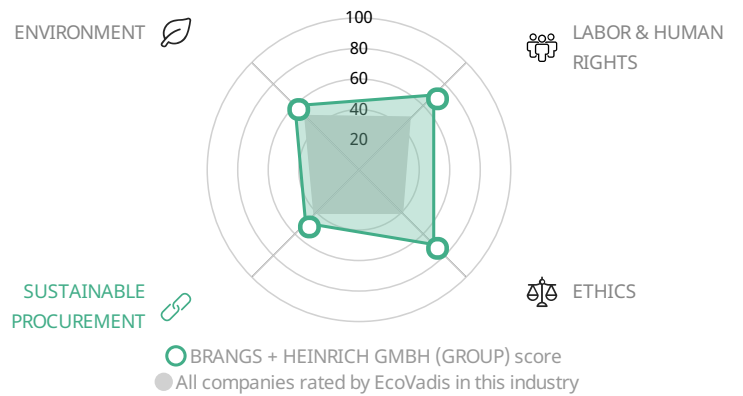
Sustainable Procurement Score Breakdown



Theme score distribution



Theme score comparison



Sustainable Procurement: Activated Criteria

Because the questionnaire is customized by industry, size and location, not all 21 criteria are activated for every company and some criteria are weighted more heavily than others.

Sustainable Procurement: Strengths & Improvement Areas

The Corrective Action Plan is a collaborative feature designed to support companies' performance improvement. It enables companies to build an improvement plan online, communicate planned and completed corrective actions and share feedback. Improvement areas with ongoing corrective actions are marked with labels below.



Strengths

Actions

Supplier sustainability code of conduct in place

Information

The company has issued a specific Supplier Code of Conduct which lists the minimum requirements on environmental, labor and business ethics issues to be followed by its suppliers or subcontractors.

Guidance

A supplier Code of Conduct aims to ensure that suppliers provide safe working conditions for their employees, respect fair business ethics practices to comply with rules and regulations and reduce environmental impacts caused by their operations, among other issues. Typically, suppliers are required to uphold the standards in a Code of Conduct in order to continue in a business relationship with their client (i.e. the company undergoing the EcoVadis evaluation).

Regular supplier assessment (e.g. questionnaire) on environmental or social practices

Information

The company provides evidence in supporting documentation of supplier assessments (in-house, 3rd party, or self-assessments) on environmental (including regulatory issues), social and/or ethical issues.

Guidance

Supplier sustainability assessments are an effective way to obtain and validate pertinent information from suppliers on sustainability issues to facilitate a better understanding of supplier performance. These are often requested by the company undergoing the EcoVadis evaluation to their own suppliers. Sustainability supplier assessments can be done through checklists, questionnaires or online forms and can be conducted by the client (undergoing the EcoVadis evaluation), a reliable third party or by the supplier itself. The objectives of such assessments are to identify general and sustainability-related practices as well to help identify high-risk suppliers and the need for further risk mitigation actions.

Training of buyers on social and environmental issues within the supply chain

Information

The company provides evidence in supporting documentation regarding training on sustainability issues to buyers in their organization to ensure ethical and sustainable procurement practices.

Guidance

The buyer-supplier relationship plays an important role in improving sustainability in the supply chain. Raising awareness / training of procurement professionals on sustainable purchasing to ensure understanding of social and environmental issues and how to integrate them into their procurement function. For example, procurement professionals can be trained to identify and respond to supply chain risks related to slavery and human trafficking. Evidence of the training conducted can be included in the sustainability reports, training presentation slides.

Integration of social or environmental clauses into supplier contracts

Information

The company provides evidence in supporting documentation that social and/or environmental clauses are included in the contractual agreements with its suppliers.

Guidance

Provisions/clauses in business contracts that cover social & environmental issues which are not directly connected to the subject matter of the specific contract. It's a measure defining the behaviour/setting the expectations and for engaging with suppliers on sustainability. Commercial legal contract between the company and its supplier, usually mention termination of contract when expectations concerning CSR issues are not met.

Sustainability risk analysis (i.e. prior to supplier assessments or audits)

Information

The company carries out an in-depth screening of its spend categories to map potential sustainability risk, thus allowing it to establish a list of high-risk suppliers for sustainability assessments and/or audits.

Guidance

Sustainability risk mapping allows companies to identify, prevent and reduce social and environmental risks in the supply chain. The company can conduct a sustainability risk mapping of its suppliers based on criteria such as procurement category, geographical presence of suppliers and total spend. Sustainability risk mapping is done before deciding to carry out assessments or audits in order to select which suppliers should receive assessments or audits.

Results

Reporting on the percentage of certified wood or wood-based products/materials

Reporting on the percentage of recycled wood or wood-based products/materials

Standard reporting on sustainable procurement issues

Information

There is evidence of formal reporting implemented regarding both labor and human rights issues from the company supporting documentation, including key performance indicators (KPIs), statistical figures or associated concrete actions.

Guidance

Reporting items are standard in terms of quality and quantity, do cover the main issues, are meaningful enough, and are regularly updated. KPIs may include (but are not limited to): the percentage of suppliers covered by sustainable procurement measures, and percentage of buyers trained on sustainable procurement issues. Comprehensive reporting on sustainable procurement issues will additionally have KPIs reported in a formal public document available to stakeholders, and will be in compliance with the Global Reporting Initiative guidelines or other external sustainability reporting standards.

Improvement Areas

Policies

High Inconclusive documentation on sustainable procurement policies

Information

There is no formal policy on sustainable procurement issues in the supporting documentation provided by the company, or company has provided supporting evidence that was not approved due to quality/acceptance requirements. e.g. company name, recent date (8 years).

Guidance

A standard sustainable procurement policy integrates commitments and/or operational objectives on all material sourcing risks the company faces. It is communicated to internal and external stakeholders through a formal dedicated document (e.g. Sustainable Purchasing Policy).

Low

Inconclusive documentation for policies on sustainable wood and wood products sourcing

Information

There is no information within the company's supporting documentation concerning value statements, commitments, operational and/or quantitative objectives on implemented policies regarding sustainable wood and wood products sourcing, or company has provided supporting evidence that was not approved due to quality/acceptance requirements. e.g. company name, recent date (8 years).

Guidance

Companies who handle wood and wood products in their supply chain or manufacturing processes must address the sourcing risks of these products through the definition of a sustainable wood and wood product sourcing policy. A standard policy on sustainable wood and wood products sourcing is formalized as qualitative objectives/commitments in a formal policy document (e.g. Supplier Code of Conduct) and includes organizational elements (e.g. review process, dedicated responsibilities, scope of application).

Actions

Medium

No information on certification on wood and wood product traceability

Medium

No conclusive documentation on on-site audits of suppliers on environmental or social issues

Low

No conclusive documentation on capacity building of suppliers on environmental or social issues (e.g. corrective actions, training)

Low

No conclusive documentation on performing suppliers have access to unique incentives (e.g. supplier awards, preferred supplier program, access to RFPs)

Low

No conclusive documentation on sustainable procurement objectives integrated into buyer performance reviews

10. 360° WATCH FINDINGS

8 Jun 2023 |

Impact on score

Neutral →

No records found for this company on Compliance Database

Environment
 Labor & Human Rights
 Ethics
 Sustainable Procurement

360° Watch Findings comprise relevant public information about companies' sustainability practices that have been identified via more than 10,000 data sources (including NGOs, press and trade unions). 360° Watch Findings are incorporated into the EcoVadis assessment and can have positive, negative or no score impact.

EcoVadis is connected to the following international sources:

- Sustainability networks and initiatives (e.g. AccountAbility, Business for Social Responsibility, CSR Europe)
- Trade unions and employers' organizations
- International organization (e.g. United Nations, European Court of Human Rights, Global Compact, International Labor Organization, World Bank)
- NGOs (e.g. China Labor Watch, Greenpeace, WWF, Movimento Difesa del Cittadino)
- Research institutes and specialized press (e.g. CSR Asia, Blacksmith Institute, Corpwatch)

11. SPECIFIC COMMENTS

Additional comments from our analysts pertaining to the assessment.

Specific comments

- No records found in third party risk and compliance database.

- Since the last assessment, the overall score has increased thanks to the implementation of additional policies.

- Since the last assessment, the overall score has increased thanks to the implementation of additional measures.

- Since the last assessment, the overall score has increased thanks to the publication of additional sustainability reporting.

12. CONTACT US

Any questions or need help? Visit our Help Center at support.ecovadis.com

APPENDIX:

INDUSTRY RISK PROFILE

Discover the primary sustainability risks, regulations, hot topics and best practices related to specific industries.

EcoVadis determines industry based on the International Standard Industrial Classification of All Economic Activities (ISIC), which is a compilation of all global economic activities published by the United Nations Statistical Commission. Its main purpose is to provide a set of activity categories that can be utilized for the collection and reporting of statistics according to such activities.

It is possible that a company has operations in more than one industry. In these cases, EcoVadis classifies companies based on their main area of operation, as determined by sustainability risk and/or total revenue.

CRITERIA ACTIVATION BY THEME:

Discover the primary sustainability risks, regulations, hot topics and best practices related to specific industries.

Environment

High	Energy consumption & GHGs
High	Water
Non-activated	Biodiversity
Non-activated	Air Pollution
High	Materials, Chemicals & Waste
Non-activated	Product Use
Medium	Product End-of-Life
Non-activated	Customer Health & Safety
Non-activated	Environmental Services & Advocacy

Labor & Human Rights

High	Employee Health & Safety
Medium	Working Conditions
Medium	Social Dialogue
Medium	Career Management & Training
Medium	Child Labor, Forced Labor & Human Trafficking
Medium	Diversity, Equity and Inclusion
Non-activated	External Stakeholder Human Rights

Ethics

Medium	Corruption
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Medium

Anticompetitive Practices

Medium

Responsible Information Management

Sustainable Procurement



High

Supplier Environmental Practices

Medium

Supplier Social Practices

KEY SUSTAINABILITY ISSUES

Find qualitative explanations of the key sustainability issues and risk associated with Manufacture of corrugated paper and paperboard and of containers of paper and paperboard



Environment

Importance

Sustainability issue

High

Energy consumption & GHGs

Definition

Energy consumption (e.g. electricity, fuel, renewable energies) used during operations and transport. Greenhouse gases direct and indirect emissions including CO₂, CH₄, N₂O, HFC, PFC and SF₆. Also includes production of renewable energy by the company.

Industry issues

Energy efficiency is an important component of a company's overall environmental strategy, as such improvements can lead to GHG emission reductions. There are a variety of opportunities available to reduce energy consumption in a cost-effective manner. Adoption of a combined strategy which includes a reduction in energy demand and use of cleaner fuels is recommended. Energy efficiency initiatives targeted at reducing steam system losses and improving the efficiency of process steam using equipment are likely to reap the greatest savings in a typical paper mill. Electrical energy efficiency initiatives targeted at pumps, fans, and equipment drives are also likely to generate significant energy savings. Furthermore, since a significant fraction of the industry's electricity is self-generated, efficiency improvements to electricity using systems may also lead to reductions in facility boiler fuel demand and/or increased electricity exports to the grid. Greenhouse gas (GHG) emissions associated with pulp and paper mill operations can be attributed to: (i) the combustion of on-site fuels; (ii) the off-site generation of steam and electricity that are purchased by or transferred into the mill; and (iii) non-energy related emissions sources such as by-product carbon dioxide (CO₂) emissions from lime kiln chemical reactions and methane emissions from wastewater treatment. Of these mill emissions sources, energy-related GHG emissions (i.e., those arising from on-site fuel combustion and energy purchases/transfers) are by far the most significant. Greenhouse gas emissions associated with on-site combustion of black liquor, hog fuel, and other biomass energy sources are generally treated as carbon neutral and are typically not counted in energy-related GHG emissions inventories of mill operations (1). Additional general means to reduce energy consumption and GHG emissions are simple housekeeping efforts, such as implementing switch-off programs and sensors for lighting equipment, or replacing energy sources with more environmentally friendly options, such as natural gas or renewable energy. Replacing fuel energy use with cleaner sources also has a direct impact on the reduction of greenhouse gas emissions.

High

Water

Definition

Water consumption during operations. Pollutants rejected into water.

Industry issues

The pulp and paper industry is one of the heaviest users of water. Since water is used in nearly every step of the manufacturing processes, it also produces large volumes of wastewater and residual sludge waste, presenting issues in relation to wastewater treatment, discharge, and sludge disposal. Increasingly advanced treatment technologies, including innovative strategies geared towards water reuse and resource recovery, present viable solutions for pulp and paper manufacturers in terms of wastewater and solid waste management (2). Approximately 85% of the water used in the pulp and paper industry is used as process water, resulting in relatively large quantities of contaminated water and necessitating onsite wastewater treatment solutions. Treatment options include primary treatment such as clarification to remove solids and particulate matter, and secondary biological treatment processes for removing biodegradable organic matter and decreasing the effluent toxicity. Tertiary treatment technologies such as membrane filtration, UV disinfection, ion exchange, and granular activated carbon can also be employed to further treat effluent water to higher qualities (3). Growing water scarcity and heightened awareness associated with water conservation are prompting more pulp and paper industries to recycle water within facilities. It allows facilities to reuse water and also recover excess pulp fibers that have escaped in the wastewater, providing these industries with a high economic incentive to recycle its waste streams. Membrane technologies such as microfiltration, ultrafiltration, and nanofiltration are the most effective strategies for treating water to a level where it can be utilized in the beginning of a process. There is a need to use ozone instead of chlorine to eliminate long-term residual and make the wastewater less caustic to the membranes. Residual sludge management presents a number of challenges to the pulp and paper industry and represents a significant portion of a facility's total wastewater treatment costs. It is important to realize that pulp and paper sludge, with further treatment, has the potential to qualify as a biosolid, which can be used for a number of innovative solutions. Pulp and Paper mills can implement advanced technologies that convert waste sludge into fertilizer and biogas, offering a beneficial use of a waste stream and significantly reducing a facility's waste disposal burden.

High

Materials, Chemicals & Waste

Definition

Consumption of all types of raw materials and chemicals. Non-hazardous and hazardous waste generated from operations. Also includes air emissions other than GHG (e.g. SOx, NOx).

Industry issues

Pulp and paper industry is one of the most polluting industries which consumes a significant quantity of chemicals and produces large volumes of emissions. Significant solid wastes such as lime mud, lime slaker grits, green liquor dregs, boiler and furnace ash, scrubber sludges, wood processing residuals and wastewater treatment sludges are generated. Disposal of these solid wastes cause environmental problems due to the high organic content, partitioning of chlorinated organics, pathogens, ash and trace amount of heavy metal content (4). Air pollutants and gas emissions are another concern for the pulp and paper industry, including water vapors, particulates, nitrogen oxides, volatile organic compounds (VOCs), sulfur oxides and total reduced sulfur compounds (TRS). Waste minimization can be done by two means. This first is chemical recovery and recycling. This system, especially in chemical pulping process, significantly reduces pollutants. Additionally economical return is another important aspect. Chemical recovery is necessary because of the basic economic viability of the craft process. The second approach to minimize waste production from pulp and paper mills is the application of best available techniques. Integrated solid waste management of pulp and paper mills includes anaerobic digestion, composting, land applications, thermal processes such as incineration/combustion, pyrolysis, steam reforming, and wet oxidation. There is a need to control air pollution in the pulp and paper mills. Bleaching steps and steam are conventionally treated by physico-chemical methods such as adsorption to activated coal filters, absorption, thermal oxidation, catalytic oxidation, and condensation. More innovative approach to solve this problem is via biofilters and bioscrubbers (5). Prevention of pollution at its source is also an effective solution, such as development of analytical methodologies to allow for real-time, in-process monitoring and control prior to the formation of hazardous substances; use the ideal waste disposal strategy i.e. not to generate waste in the first place.

Medium

Product End-of-Life

Definition

Direct Environmental impacts generated from the end-of-life of the products. These impacts can include hazardous, non-hazardous waste generated, emissions and accidental pollution.

Industry issues

Consumers are increasingly aspiring towards healthier and more environmentally friendly consumption of paper products. The persistence of some packaging products in the environment, and increasing resource scarcity, elevate the importance of product end of life impact. These trends are driving innovation in the industry, with a focus on alternative, safer materials, enhanced recyclability, and sustainably sourced raw materials. Companies should focus on reduction of packaging weight or use renewable raw materials substitution in packaging. There are recycling of products by either customers or companies' take back programs (6). Additionally, there is a need for the industry to conduct consumer research to understand the disposal methods used by end consumers.



Labor & Human Rights

Importance

Sustainability issue

High

Employee Health & Safety

Definition

Deals with health and safety issues encountered by employees at work i.e. during operations and transport. Includes both physiological and psychological issues arising from, among others, dangerous equipment, work practices and hazardous substance.

Industry issues

In the process of paper product manufacturing, workers are exposed to a wide variety of health and safety hazards, depending on their specific role and work environment. On average 2% of workers in manufacturing industries like this one sustain a work-related injury on the job each year (7). The sources of these injuries can vary widely. Accidents associated with machinery are among the most prevalent (8). Falling from height, being trapped or struck by something also account for a large proportion of injuries (8). Manufacturing processes that involve hazardous materials or extremely hot temperatures carry additional risks. As well as being an ethical matter, addressing health and safety also makes good business sense. Employees who feel safe at work have higher job satisfaction and productivity rates than those who do not (9). Decreased time off due to injury and illness are also benefits of a robust health and safety management system (9). Companies must take proactive precautions to ensure the safety of their workers in order to foster a safe, productive, and liability free work environment. Routine risk assessments are a good first step as they enable the identification and assessment of hazards. Providing personal protective equipment (PPE) and training on health and safety best practices for relevant workers are important further preventative measures. At the same time, machinery should be routinely inspected to ensure proper, safe, functionality. For a robust health and safety management system manufacturing companies can be certified as OHSAS 18001 or ISO 45001 compliant. As well as ensuring a safe working environment, having this certification reassures employees and external stakeholders that the company operates a responsible working environment that is compliant with regulatory requirements.

Medium

Working Conditions

Definition

Deals with working hours, remunerations and social benefits granted to employees.

Industry issues

Human capital investment is increasingly important for companies seeking to develop a sustainable workforce while reducing hiring costs associated with high employee turnover. Employees should be adequately compensated through wages and other social benefits that reflect regional variations in living costs and state provided social protections. According to the 2017 International Trade Union Confederation Global Poll, nearly half of global respondents claim that their household incomes fail to accommodate cost of living. 84% of respondents believe that national minimum wages are insufficient to enable workers to lead a decent life (10). In the absence of public provision of social protection, including healthcare, family vacation and rest periods, workers are likely to change employers in order to obtain livable wages and adequate social protections. Companies that voluntarily develop human capital management systems position themselves to attract and retain the best talent, while preventing operational disruptions caused by worker strikes. In determining adequate wages companies operating in less developed countries where minimum wage laws are deemed inadequate, companies should default to wage standards established by ILO conventions. In addition to benchmarking with international standards, companies should also engage their workers through labor unions or employee representatives to determine workers' needs. In countries where unions and worker appointed representatives are illegal, it is key to leverage employee satisfaction surveys and other forms of worker voice tools to determine worker needs. When operating in countries where state provided social protections are minimal or absent, companies should provide employees with employer paid healthcare benefits and retirement pensions.

Medium

Social Dialogue

Definition

Deals with structured social dialogue i.e. social dialog deployed through recognized employee representatives and collective bargaining.

Industry issues

Social dialogue, as defined by the International Labour Organization, includes all types of negotiation, consultation or exchange of information between, or among, government representatives, employers and workers (11). Companies that promote social dialogue through unions and other forms of worker-selected representatives are in a better position to obtain better visibility of potential health and safety issues and worker grievances around wages, working conditions, career development. A vast majority of the International Trade Union Confederation’s 2017 respondents disapprove of their working conditions, including wages, benefits and job security. As a result of the concerns by global workers, 91% of respondents are in support of laws that give workers the right to collective bargaining, while 85% want the right to unionize (10). When worker issues are not identified and remedied, companies and their supply chain partners risk business interruptions caused by worker strikes. While there is no “one size fits all” model of social dialogue that can be readily exported from one country to another due to cultural and political factors, adapting social dialogue to the national situation is key to ensuring local ownership of the worker engagement process. When companies engage in worker dialogue, they are in a better position to manage talent retention issues that potentially hinder long-term business sustainability. Given the importance of social dialogue in helping establish policies and procedures that promote both employer and employee interests, companies should work to promote collective bargaining, regardless of national laws that prohibit such activity. Collaboration with work councils, labor unions or worker representatives can be leveraged to address working conditions, remuneration, skills development and occupational health and safety needs. In countries where union membership is not permitted, or are insignificant due to low member rates, companies should establish alternative modes of social dialogue that promote worker interests.

Medium

Career Management & Training

Definition

Deals with main career stages i.e. recruitment, evaluation, training and management of layoffs.

Industry issues

In addition to fair pay, social benefits, and safe and stimulating working conditions, companies in the plastics production industry should include occupational skills development in their human capital management strategies. Occupational skills development, through formal training, developmental assignments, and feedback, provides mutual benefits for employees and employers. Manufacturers will benefit from a higher skilled workforce capable of meeting market demands, and workers will develop skills necessary for promotions and/or future employment opportunities in the sector. Workers are increasingly demanding occupational skills development in order to stay up-to-date on technological developments, ultimately ensuring they remain competitive on the job market. The reciprocal benefits ultimately reduce employee turnover costs, evidenced by one Harvard Business Review article (12) that finds that thriving workers are 32% more committed to their organization and 46% more satisfied with their jobs. To take advantage of the benefits provided by a skilled workforce, manufacturers should develop and implement occupational training and development programs. Ongoing employee evaluations accompanied by continuous feedback should be deployed to identify skills that enable employees to be placed in positions that allow for promotions. Lastly, companies should ensure that, when necessary, workers performing redundant tasks are helped to access other responsibilities through training. Occupational skills development programs can benefit companies across all functional areas and should therefore be embedded throughout all operations.

Medium

Child Labor, Forced Labor & Human Trafficking

Definition

Deals with child, forced or compulsory labor issues within the company owned operations.

Industry issues

Modern slavery is characterized by low wages, wage theft, violent and coercive working conditions, debt bondage, identification documentation retention, forced trafficking and exposure to unsafe working conditions is a global phenomenon. An estimated 24.9 million people worldwide are the victims of some form of forced labor (13). Child labor, which is deemed to be one of the main issues within modern slavery, refers to an economic activity performed by a person under the age of 15; generally employment that prevents effective school attendance, and which is often performed under conditions hazardous for the physical and mental health of the child (14). The manufacture of paper and paper products, including corrugated paper and paperboard and containers of paper and paperboard, is particularly exposed to child and forced labor issues. The industry is characterized by low-skilled labor and short delivery times, factors that set the roots for child and forced labor. Children working in highly exposed areas usually face excessive hours, prolonged exposure to the sun, allergies, low levels of hygiene and work-related injuries such as back pain and abdominal problems, which pose serious problems to their health and future personal development (15). Another dramatic issue within the manufacturing industry, including paper production, is human trafficking. Trafficking is the third-largest criminal industry in the world, earning an estimated 40 billion dollars a year. As with previous economic crises, the sharp increase of unemployment brought by COVID-19 pandemic is likely to increase trafficking of people, both adults and children, particularly in countries that are experiencing high unemployment rates. Job seekers from high risk countries are more likely to accept unreasonable working conditions and payments hoping for improving their quality of life. Overall, the paper sector is characterized by a high level of informality, particularly in emerging economies, and shows substantial wage disparities (16). In accordance with the Guiding Principles on Business and Human Rights, companies must implement effective measures to prevent episodes of child, forced labor and human trafficking. Manufacturers could establish formalized collaborations with local NGOs to address those potential issues, along with providing internal grievance mechanism to report cases of child, forced labor and human trafficking. In addition, it is best practice to conduct periodic risk assessments or on-site audits with the purpose of identifying operations that might be exposed to potential child labor, forced labor and human trafficking. Providing awareness programs or training in regard to the topic, is another crucial aspect to prevent this recurring phenomenon. In addition, in accordance with the Dhaka Principles companies should prohibit recruitment fees or deposits from workers and should allow workers to move or relocate freely.

Medium

Diversity, Equity and Inclusion

Definition

Deals with discrimination and harassment prevention at the workplace. Discrimination is defined as different treatment given to people in hiring, remuneration, training, promotion, termination; based on race, national origin, religion, disability, gender, sexual orientation, union membership, political affiliation or age. Harassment may include physical, psychological and verbal abuse in the work environment.

Industry issues

Developing a diverse workforce is not only a socially responsible business practice, it is also good for business. Diverse workforce unlocks business innovation and drives market growth due to the knowledge that workers from different gender, sexual orientation, race and ethnicity bring to their functions. More diverse companies are rather able to win top talent and improve customer orientation, employee satisfaction, and decision making, each of which lead to increasing financial returns. A 2015 report by McKinsey found that companies in the top quartile for racial and ethnic diversity are 35% more likely to have financial returns above their respective national industry medians, and companies in the top quartile for gender diversity are 15% more likely to have financial returns above their respective national industry medians. In the United States, there is a linear relationship between racial and ethnic diversity and better financial performance: for every 10% increase in racial and ethnic diversity on the senior-executive team, earnings before interest and taxes (EBIT) rise 0.8 percent (17). Many of the world's biggest and most successful companies have advanced diversity strategies that include respect of LGBT. Nearly 90% of Fortune 500 companies prohibit discrimination based on sexual orientation and gender identity and almost 60% of them extend benefits to the same-sex partners of their employees (18). Given the higher returns associated with a diverse workforce, it is important that companies take steps to promote diversity in their operations. Companies must first create an environment that is welcoming of workers from all social backgrounds. Anti-discrimination and harassment policies should be framed to protect workers from all social backgrounds including, but not limited to, gender, race, ethnicity and national identity and increasingly important - sexual identity. While most countries have laws that prohibit discrimination, differences exist in the scope of groups protected and the level of enforcement—making it a strategic challenge for companies that operate in less progressive countries. When developing policies for operations in such locations, it is key for companies to be as inclusive as possible and to keep the business benefits in mind. In order to reinforce policies, diversity training should be provided to all employees, and anti-discrimination training should be required of all management levels—particularly human resources—with decision making authority. Human resources personnel should perform frequent internal salary audits to determine where wage gaps exist between different social groups within the organization. Additional pro-diversity measures that reinforce non-discriminatory efforts include employee cultural and gender associations that enable social groups to share experiences related to professional integration and networking. Lastly, an effective whistleblowing procedure should be available to all employees to report concerns related to, or violations of, established anti-discrimination policy.



Ethics

Importance

Sustainability issue

Medium

Corruption

Definition

Deals with all forms of corruption issues at work, including among other things extortion, bribery, conflict of interest, fraud, money laundering.

Industry issues

Corruption distorts fair markets and increases business costs. Global anti-corruption laws are becoming more stringent in their expectations that companies establishing effective controls to prevent all types of corruption. Business exposures to corruption vary depending on the nature, scope and location of a company's international activity. They can arise both when companies seek to sell their products and services directly to foreign governments and state-owned entities and in the form of bribe payments in return for favorable contracting decisions. Risks can also take other, less obvious forms, such as when companies face shakedowns from customs inspectors and tax assessors during efforts to import or export raw materials or finished products. Additionally, risks can surface when companies operate manufacturing facilities in foreign countries, which requires frequent interaction with hosts of foreign officials ranging from maintaining utility service to paying local taxes and securing police protection. To minimize corruption risks, companies should implement a risk-based due diligence procedure to identify opportunities or situations where corrupt transactions are possible. It is important that companies identify anti-corruption training needs in order to keep employees abreast of the regional or sector environment that exposes them to potential risks. Lastly, companies must document and maintain detailed records of all due diligence measures in order to minimize liability in the event that the company is implicated in corruption investigations involving internal employees or third-party relationships.

Medium

Anticompetitive Practices

Definition

Deals with anti-competitive practices including among others: bid-rigging, price fixing, dumping, predatory, pricing, coercive monopoly, dividing territories, product tying, limit pricing, and the non respect of intellectual property.

Industry issues

Anti-competitive behaviors, including monopolies, price-fixing and bid-rigging impact markets in similar ways, notably by creating uncompetitive markets for which small and medium sized companies are able to compete. Such anti-competitive practices ultimately increase the cost of goods and services, preventing consumer driven economic growth, ultimately exposing companies to financial risks. Certain sectors implement cost structures with business partners that enable collusion through product purchasing incentives, including excessive product discounts, which can be perceived by competitors as bribes, and therefore should be managed effectively. Companies in this category face significant anti-trust risk rooted in firms converging on common strategy based on control of timber assets. An example of such risk is the cartel accusations of the Spanish Association of Corrugated Packaging Manufacturers (AFCO) allegedly engaging in anti-competitive behavior including collective recommendations, price sharing and price fixing (19). In order to ensure market competition antitrust enforcement has received greater attention from US, EU and global law enforcement agencies in recent years. As part of their compliance systems, manufacturers should implement internal controls to prevent employees and business partners from engaging in anti-competitive practices. Employees should be adequately trained in the market impacts caused by such behaviors. Providing clear and detailed competitor interaction guidelines is one effective way to raise awareness among key employees. Lastly, companies should have an effective whistleblower procedure allowing employees to confidentially report collusion concerns without retaliation by employers.

Medium

Responsible Information Management

Definition

Deals with third-party data protection and privacy which encompasses the protection of customer personal identification information (PII) and third party intellectual property rights.

Industry issues

Companies collect, process and share confidential information belonging to third-parties in order to operate their business. Third-party confidential information includes employee and consumer personal identification information, third parties' intellectual property, and business partner trade secrets. Companies are legally mandated in jurisdiction to manage third party data responsibly. Breaches of third-party data, including proprietary intellectual property, trade secrets and employee and consumer PII expose companies to operational seizures, financial and reputational impacts caused by stakeholder lawsuits and regulatory penalties. The financial impacts of information security breaches can be both immediate and drawn out over several years, due to possible litigation action by parties who lost confidentiality of their information entrusted to the breached company. The costs of regulatory violations remain severe, and proposed changes to major regulatory frameworks in major countries are likely to impose greater fines. Ponemon Institute estimates the global average cost of a cyber-attack to be US\$3.86 million (22). Beyond direct regulatory and financial penalties, breaches in a company' information management system can cause long term distrust in the company's information security management. Almost immediately after Target's information breach, the company' net earnings for the fourth quarter were down 46 percent from the same period the year before. Over time, Target will pay an estimated US\$1.4 billion when factoring ongoing legal costs, class-action lawsuits by consumers and business partners, and credit monitoring services for affected consumers (23). In order for companies to manage operational and legal risks associated with information security breaches, it is vital that robust information security management systems are developed and implemented across the operational scope. Companies should perform vulnerability assessments, implement access and disclosure controls and provide thorough training for all employees responsible for processing third-party data. An adequate incident response procedure capable of preventing further data loss, communicating with exposed stakeholders, and systems updates is necessary to meet legal requirements in key jurisdictions.



Sustainable Procurement

Importance

Sustainability issue

High

Supplier Environmental Practices

Definition

Deals with environmental issues within the supply chain i.e. environmental impacts generated from the suppliers and subcontractors own operations and products.

Industry issues

Some of the key supply chain risks faced by companies in this category derive from environmental issues linked to their wood-based product procurement. Companies face risks when purchasing wood and wood-based products from suppliers that do not follow sustainable forest management practices. Adverse environmental consequences of unsustainable forestry practices include biodiversity loss and GHG emissions from land-use change, forest degradation, and deforestation. In the face of increasing scrutiny on environmental impacts of global supply chains, companies in this sector can avoid supply chain disruptions and risk of sanctions by ensuring that the entities they source from are practicing responsible and sustainable operations. To face this challenge, companies are growingly engaged in chain-of-custody programs for their wood procurement, such as the Program for the Endorsement of Forest Certification (PEFC) and the Forest Stewardship Council (FSC) certification program. According to the UN Food and Agriculture Organization, the global annual growth in amount of certified forests is at about 10% (20, 21). Additionally, to ensure that wood-based resources comply with a company's environmental objectives, an important first step is to communicate and enforce the rules set in a company's Supplier Code of Conduct or a CSR contract clause. A next step could be to carry out a risk analysis of the supplier base. Companies can also follow up with on-site audits and continuous monitoring schemes, capacity building and long-term partnerships with suppliers to address major environmental concerns along the value chain.

Medium

Supplier Social Practices

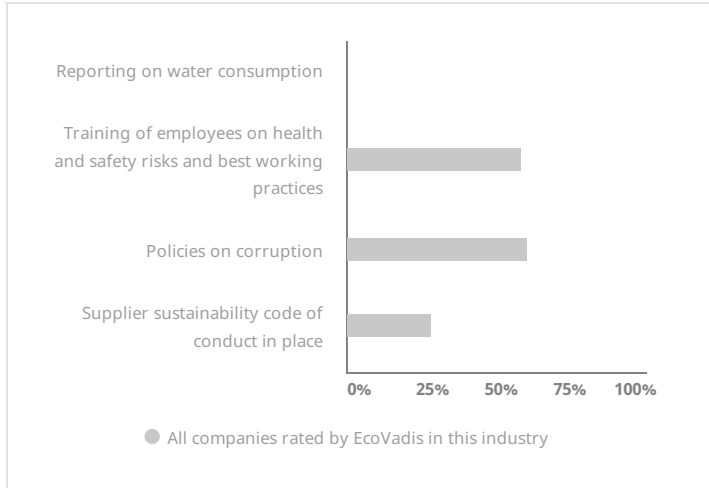
Definition

Deals with labor practices and human rights issues within the supply chain i.e. labor practices and human rights issues generated from the suppliers and subcontractors own operations or products.

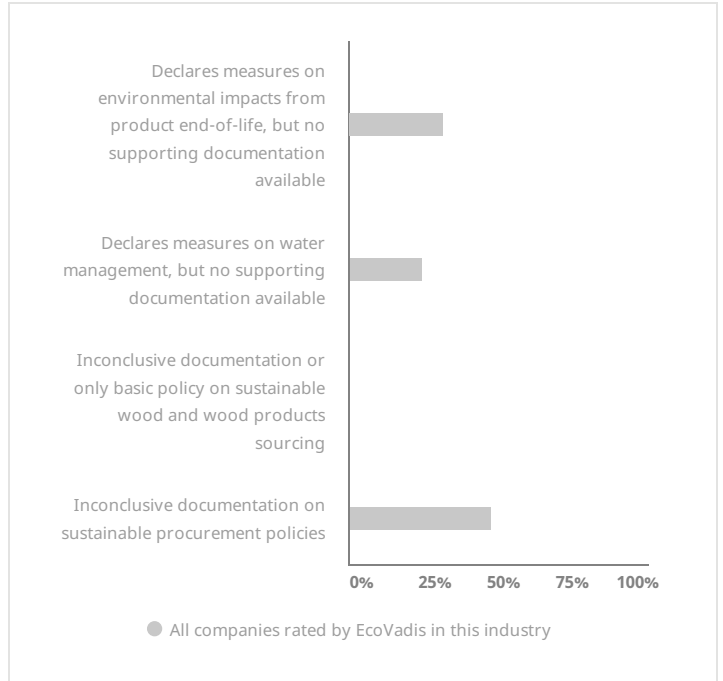
Industry issues

To prevent supply disruptions and potentially costly litigation, companies should work to embed their human rights and business ethics commitments throughout their supply chain operations in order to address operational impacts on stakeholders. Companies have an obligation to respect human rights of both internal and external stakeholder groups, and the public seems increasingly engaged holding companies accountable. In accordance with the UN Guiding Principles on Business and Human Rights, human rights impact assessments should include those of supply chain operations. Companies should develop and implement due diligence procedures, to include supply chain mapping, risk assessments and follow up supplier engagements, including training and on-site audits. Companies should also establish contract provisions detailing supplier expectations regarding human rights protections. Lastly companies should, when necessary, establish grievance procedures in the absence of a supplier procedure.

Key industry Strengths



Key industry Improvement Areas



Sustainability KPIs Overview

KPI	All companies rated by EcoVadis in this industry
Active whistleblowing procedure in place	29%
Audit or assessment of suppliers on CSR issues	33%
Carbon disclosure project (CDP) respondent	9%
Global Compact Signatory	12%
ISO 14001 certified (at least one operational site)	32%
OHSAS 18001/ISO 45001 certification or equivalent (at least one operational site)	20%
Policy on sustainable procurement issues	20%
Reporting on energy consumption or GHGs	33%
Reporting on health & safety indicators	24%

Main Regulations and Initiatives

Corrugated paper recycling campaign by the Confederation of Paper Industries - UK

http://www.paper.org.uk/current_issues/corrugated_recycles.html

The Confederation of Paper Industries (CPI) has launched a corrugated paper recycling campaign

 **Environment**

Label FSC (Forest Stewardship Council)

<http://www.fsc.org/about-fsc.html>

The FSC is an international non-profit organization established in 1993 to promote responsible management of the world's forests. Its main tools for achieving this are standard setting, independent certification and labeling of forest products.

 **Sustainable Procurement**

Label SFI® (Sustainable Forestry Initiative®)

<http://www.sfiprogram.org/>

The SFI program is a comprehensive system of principles, objectives and performance measures developed by professional foresters, conservationists and scientists, among others that combines the perpetual growing and harvesting of trees with the long-term protection of wildlife, plants, soil and water quality.

 **Sustainable Procurement**

Sustainable Packaging Alliance

<http://www.sustainablepack.org/aboutSPA/default.aspx>

SPA aims to be an international focal point for knowledge, tools and expertise that catalyse and facilitate continuous improvement in the environmental performance and sustainability of packaging systems.

 **Environment**

Standard ISO 14000 (International Standard Organisation)

http://www.iso.org/iso/iso_14000_essentials

The ISO 14000 family addresses various aspects of environmental management

 **Environment**

EU regulation REACH (Registration, Evaluation, Authorisation and Restriction of Chemicals)

http://ec.europa.eu/environment/chemicals/reach/reach_intro.htm

 **Regulatory**

The REACH European Community Regulation (18 December 2006) encourages manufacturers and importers of "Substances of Very High Concern" to pre-register them.

 **Environment**

Label PEFC (Programme for the Endorsement of Forest Certification schemes)

<http://www.pefc.org>

The PEFC Council is an independent, non-profit, non-governmental organization, founded in 1999 which promotes sustainably managed forests through independent third party certification.

 **Sustainable Procurement**

Packaging Recovery Organization Europe from Green Dot

<http://www.greendotcompliance.eu/en/about-green-dot.php>

Green Dot recycling programs: helps compliance with the Packaging and Packaging waste European Directive (94/62/CE of 20 Decembre 1994)

 **Environment**

Sustainable Packaging Coalition

http://www.sustainablepackaging.org/about_vision.asp

The Sustainable Packaging Coalition advocates and communicates a positive, robust environmental vision for packaging and to support innovative, functional packaging materials and systems that promote economic and environmental health through supply chain collaboration.


 **Environment**

Universal Declaration of Human Rights

<http://www.un.org/Overview/rights.html>

 **Regulatory**

The Universal Declaration of Human Rights (UDHR) is an advisory declaration adopted by the United Nations General Assembly (10 December 1948)

 **Labor & Human Rights**

International Labor Organization's Fundamental Conventions

http://www.ilo.org/wcmsp5/groups/public/--ed_norm/--declaration/documents/publication/wcms_095895.pdf

 Regulatory

The Governing Body of the International Labour Office has identified eight Conventions as fundamental to the rights of human beings at work. These rights are a precondition for 12 the others in that they provide a necessary framework from which to strive freely for the improvement of individual and collective conditions of work.

 **Labor & Human Rights**

Foreign Corrupt Practices Act of 1977

<http://www.usdoj.gov/criminal/fraud/fcpa/>

 Regulatory

The Foreign Corrupt Practices Act of 1977 (FCPA) prohibits payments, gifts, or Practices Act contributions to officials or employees of any foreign government or government-owned business for the purpose of getting or retaining business.

 **Ethics**

United Nations Global Compact (10 principles)

<http://www.unglobalcompact.org/AboutTheGC/TheTenPrinciples/index.html>

The Global Compact asks companies to embrace, support and enact, within their sphere of influence, a set of ten principles in the areas of human rights, labour standards, the environment, and anti-corruption:

 **All themes**

Standard Global Reporting Initiative's (GRI)

<http://www.globalreporting.org/Home>

The GRI is a network-based organization, that has set out the principles and indicators that organizations can use to measure and report their economic, environmental, and social performance.

 **All themes**

Carbon disclosure project

<https://www.cdp.net>


CDP is an international, not-for-profit organization providing the only global system for companies and cities to measure, disclose, manage and share vital environmental information.

 **Environment**

ISO 45001 Standard for Occupational Health and Safety

<https://www.iso.org/iso-45001-occupational-health-and-safety.html>

The standard was developed by a committee of occupational health and safety experts, and follows other generic management system approaches such as ISO 14001 and ISO 9001. It was based on earlier international standards in this area such as OHSAS 18001, the International Labour Organization's ILO-OSH Guidelines, various national standards and the ILO's international labour standards and conventions.

 **Labor & Human Rights**

United Nations Convention against Corruption (UNCAC)

<http://www.unodc.org/unodc/en/treaties/CAC/index.html>

 Regulatory

The UNCAC is the first leg12y binding international anti-corruption instrument. In its 8 Chapters and 71 Articles, the UNCAC obliges its States Parties to implement a wide and detailed range of anti-corruption measures affecting their laws, institutions and practices.

 **Ethics**

OECD guidelines for multinational enterprises

http://www.oecd.org/about/0,2337,en_2649_34889_1_1_1_1_1,1,00.html

The Guidelines are recommendations addressed by governments to multinational enterprises operating in or from adhering countries. They provide voluntary principles and standards for responsible business conduct in a variety of areas including employment and industrial relations, human rights, environment, information disclosure, combating bribery, consumer interests, science and technology, competition, and taxation.

 **All themes**

Standard ISO 26000 (International Standard Organisation)

<http://www.iso.org/iso/pressrelease.htm?refid=Ref972>

The future International Standard ISO 26000, Guidance on social responsibility, will provide harmonized, glob12y relevant guidance based on international consensus among expert representatives of the main stakeholder groups and so encourage the implementation of best practice in social responsibility worldwide.

 **All themes**

EU Timber Regulation No 995/2010

http://ec.europa.eu/environment/forests/timber_regulation.htm

 Regulatory

Regulation (EU) No 995/2010 of the European Parliament and of the Council of 20 October 2010 laying down the obligations of operators who place timber and timber products on the market – also known as the (Illegal) Timber Regulation counters the trade in illegally harvested timber and timber products through three key obligations.

 **Sustainable Procurement**

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