

WWF ENVIRONMENTAL PAPER COMPANY INDEX 2017 - QUESTIONNAIRE

PLEASE PROVIDE THE FOLLOWING GENERAL INFORMATION

(this information is important reference information for the evaluation of the following sections)

Name of company or subsidiary filling the questionnaire Company contact for clarifications (email/telephone)	
Product category reported on: (Newsprint, Graphic paper (wood-free, mechanical), Household and Sanitary (Please do not include personal care facilities), Packaging paper and boards, Market Pulp)	
The questionnaire reports on 100% of the production of your company of the category selected above?	Yes/no
If no, what percentage of your production of the category chosen above is not represented?	Provide a rationale for splitting the category¹ Provide the precise name of this category reported on:

¹ The product category can be split to better mirror the organization of the production in the company (and then several questionnaires have to be filled, e.g. corrugated board and liquid packaging could be reported separately in the packaging category), but not be split per area of production (regions or countries). Each split category has to be reported on 100%.



Number of mills reported on for this questionnaire ²	
Please specify the above number of mills (wholly owned or mills covered in the EPCI)	Number of mills in
per geographic region. ³	Europe
	Asia/ Oceania
	South/Middle America
	Africa
	North America
Percentage of mills this represents from the number of company mills producing the	
global product category ²	%
Origin of pulp for your product category production (total 100%)	% market pulp
	%own pulp
For your market pulp supplies – please describe briefly how you engage with your (market) pulp suppliers to assess the environmental footprint of market pulp fibres. (Please list whether you have a formal survey or other mechanisms in place)	
Amount of wood consumed annually for your product category production	m³ or tonnes
Amount of product category produced globally annually ⁴	tonnes
Year of the data used (either 2015 or 2016 – cannot be both)	

² This data will be public.

³ This will help to better present the global nature of the companies participating in the EPCI. This is information will be published in the company profile pages.

⁴ This will be published



SECTION 1: HOW RESPONSIBLE ARE THE WOOD FIBRES USED FOR THIS PRODUCT CATEGORY PRODUCTION

35% of overall points

To get the maximum points these questions should be answered taken into account ALL pulp (own pulp and if relevant market pulp supplies). Please inform below if this is the case:

QUESTION	YOUR RESPONSE (please tick)	ASSESSMENT METHOD
section 1 is filled out for ALL pulp i.e. market pulp (if any) purchased and own pulp as described in the general information		scores will be given on a proportional basis dependent on your ratio of market pulp purchased/own supplies. This is means if you use 60% own pulp supplies and 40% market pulp but fill out the questionnaire only for the
section 1 is filled out for own pulp only	Yes/No	60% own supplies you can only score 60% of the achievable points

What policies does your company have in place to eliminate controversial sources⁵ from your supply chain Total achievable points: 5

PLEASE FILL OUT THE FOLLOWING INDICATOR QUESTIONS

QUESTION	YOUR RESPONSE (please tick)	ASSESSMENT METHOD	SCORE
Explicit statement exists in your corporate policy that your company aims to			
exclude wood that is illegally harvested	Yes/No	To score this question WWF	
exclude sourcing from wood harvested in violation of traditional and civil rights	Yes/No	requires the company's official global sourcing	
exclude sourcing of wood from forests in which genetically modified trees are planted.	Yes/No	policy relevant for the paper grade as a reference. By	
If you source from natural or semi/natural forest:		definition this is a statement either made public on	
Does your policy aim to exclude wood harvested in forests where high conservation values are threatened by management activities or harvested in forests	Yes/No	the web or shared with WWF as an official policy document. WWF does not consider expressions in	

⁵ As defined in FSC Standard for Company Evaluation of FSC Controlled Wood (FSC-STD-40-005), except for the question 4 regarding wood used from plantations.



being converted to plantations or non-forest use? If you use wood from plantations to produce your own pulp: Does your "forest sustainability policy" reflect the "New Generation Plantation Concept"? www.newgenerationplantations.com	% of wood supply from plantation:% Yes/No	letters or presentations to WWF as an official policy for the purpose of this question. One point per question 1, 2, 3. 2 points for question 4.	
SECTION SCORE 1.1			

1.2. How much of this product category paper production <u>currently</u> comes from responsible fibre sources and what is done to increase resource efficiency in the supply chain?

Total achievable points: 20

Clarification of terminology: The term "current" in this survey means reference year data.

Please give % over the total fiber input (recycled and virgin). Questions 1.2.1 + 1.2.4 + 1.2.5 + 1.2.6 need to add up to 100% of your fiber input. Also note that a company using 100% postconsumer recycled fibers FSC certified would rate 20 points in this question (1.2.1 + 1.2.2 + 1.2.3) and a company using 100% FSC certified virgin fiber 20 points also (1.2.4). Please note that the rating for tissue is slightly different as it gives relatively higher points for recycled fibre content as described below. Agriculture residues have the same number of points as pre-consumer recovered wood fibres.

PLEASE FILL OUT THE FOLLOWING INDICATOR QUESTIONS.

QUESTION	YOUR RESPONSE	ASSESSMENT METHOD	SCORE
1.2.1 Current overall recycled fibre and agricultural waste use levels for this product category production	%	Score on a pro-rata sliding scale from 0 (for 0 % or for no figures supplied) up to a maximum of 16 (for 100 %).	
1.2.2 Current post-consumer recycled		Score on a pro-rata	
fibre use levels in this product category	%	sliding scale from 0	

⁶ Forest Plantation: A forest established by planting or/and seeding in the process of afforestation or reforestation. It consists of introduced species or, indigenous species.

¹ The New Generation Plantations concept describes an ideal form of plantation that maintains ecosystem integrity, protects high conservation values and is developed through effective stakeholder participation, while contributing to economic growth and employment.



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- from your overall fiber input (virgin and recycled)		(for 0 % or for no figures supplied) up to a maximum of 2 (for 100%)	
1.2.3 Current level of fibre certified as FSC recycled in this product category - from your overall fiber input (virgin and recycled)	%	Score on a pro-rata sliding scale from 0 (for 0 % or for no figures supplied) up to a maximum of 2 (for 100%)	
1.2.4 Current level of FSC certified virgin fibre content from your overall fiber input (virgin and recycled) for your product category production	%	Score on a pro-rata sliding scale from 0 (for 0 % or no figures supplied) up to a maximum of 20 (for 100%). For tissue products, maximum 14 points	
1.2.5 Current level of FSC Controlled Wood fibre input from your overall fiber input (virgin and recycled) for non FSC certified virgin fiber and for your product category production.	%	Score on a pro-rata sliding scale from 0 (for 0 % or no figures supplied) up to a maximum of 8 (for 100%). For Tissue products maximum 5 points	
1.2.6 Other third party audited forest certifications from your overall fiber input (virgin and recycled) for the rest of the virgin fiber input which is not FSC certified or FSC controlled wood. Please precise certification types.	(name eg. PEFC)%%%	Score on a pro-rata sliding scale from 0 (for 0 % or or no figures supplied) up to a maximum of 4 (for 100%). For Tissue products maximum 2 points	
1.2.7 Please describe efforts and results made to increase recovery of your product categories		Discretionary bonus 2 points	
1.2.8 Please describe efforts and results to increase product efficiency		Discretionary bonus 1 point	
SECTION SCORE 1.2			

Comments about section 1:

Recycled fibres: Use of recycled fibres for paper products plays an important role in resource efficiency, particularly for short-lived and end of life-cycle products. This is why for tissue products WWF gives a higher rating to recycled fibers. WWF advocates efficient and high quality collection and use of recyclable wood fibres from end-consumers in addition to the use of pre-consumer (e.g. industrial/off-cuts) waste, as



it reduces the need for fresh fibers in products and thus reduces the pressure on forests due to a growing global demand.

Virgin fibers: Use of virgin fibers coming from well managed forests, credibly certified, and used efficiently, are necessary for specific products and as fibres cannot be recycled endlessly. Solid virgin wood fibres are regularly needed to be added to the paper flow. In order to ensure this use of fresh fiber is coming from well managed forests WWF promotes the use of FSC certified fibres, as the most credible certification to date.

1.3 Are you aiming to increase responsible fibre sources in your supply chain?

Total achievable points: 10

The following evidence is required:

To score the questions in section 1.3 WWF requires that the targets are measurable, time bound and are/will be made public by the company in some form (i.e. website; corporate report; press release; or a written commitment that it will be made public by a certain time) as per section 4.3

Please note that for full scoring of the questions below target percentage and target date must be provided. Only partial scores can be assigned if the date is missing.

PLEASE FILL OUT THE FOLLOWING INDICATOR QUESTIONS

Please note that the total number of points is achieved with 100% FSC target or a 100% postconsumer recycled target or any mix of both adding up to 100% (% in guestions 1.3.1 and 1.3.4 add up)

QUESTION	YOUR RESPONSE	ASSESSMENT METHOD	SCORE
1.3.1 Target for overall recycled fibre use (including agricultural waste) levels for this product category production	% by	Score on a pro- rata sliding scale from 0 (for 0 % or no target) up to a maximum of 7 (for stated target of 100%.) Where no target is provided actual levels are referenced as a percentage of 7 points	
1.3.2 Target for post-consumer recycled fibre use levels for this product category production	% by	Score on a pro- rata sliding scale from 0 (for 0 % or no target) up to a maximum of 3 (for stated target of 100%)	



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		Where no target is	
		provided actual	
		levels are	
		referenced as a	
		percentage of 3	
		points	
1.3.3 Your company has made a		Yes= 3 points	
clear/public commitment towards FSC	Yes/No	No= 0 points	
and preferential sourcing of FSC virgin		The score will be	
fibres for this product category production		weighted	
		according to the	
		share of virgin fiber	
		in the target.	
		To score this	
		guestion WWF	
		requires evidence	
		that this	
		commitment is	
		already published	
1.3.4 Your company target for FSC		Score on a pro-	
certified virgin fibre in the overall fiber	% by	rata sliding scale	
input for this product category production		from 0 (for 0 % or	
input for time product outegory production	date	no target) up to a	
	dato	maximum of 7 (for	
		stated target of	
		100%). Maximum	
		5 points for tissue	
		products	
		producis	
		Where no target is	
		provided actual	
		levels actual	
		referenced as a	
		percentage of 7	
		points	
		μοιπο	
SECTION SCORE 1.3			



SECTION 2: HOW CLEAN AND EFFICIENT IS YOUR GLOBAL PRODUCTION OF THIS PRODUCT CATEGORY?

35% of overall points

Please provide the information as an average across all your company's mills in this product category

2.1 ENERGY AND CO₂ EMISSIONS Total achievable points: 15

PLEASE FILL OUT THE FOLLOWING INDICATOR QUESTIONS

QUESTION	YOUR RESPONSE	ASSESSMENT METHOD	SCORE
2.1.1 Please specify your current energy use levels ⁸ per tonne of your product category production (please provide a global average of fuel+electricity use for the entire production process including own pulp and market pulp input)		minus 2 points if no data provided	
2.1.2 Has the company published a Climate Change strategy?	Yes/No	1 point if Yes and evidence provided	
2.1.3.1 Do you know your product category carbon footprint? What are the Scope 1, Scope 2 and Scope 3 emissions ⁹ ?	Scope 1 = Scope 2 = Scope 3 =	1 point if a number is provided for Scope 1 and 2.0,5 points if company level data. Else 0 points. 1 additional point if a number is provided for scope 3 emissions. 0,5 points if company level data. Else 0 points.	
2.1.3.2 What are the current direct GHG emissions / ton of product (scope 1) in the product category?	kg/tonne	Pro rata sliding scale of 4 points maximum for emissions below 300 kg/tonne down	

⁸ This is, as the other questions, NOT to be published. If you produce electricity from fuel please take into account the fuel input.

⁹ Scope 1, 2,3 as defined in the CDP (Carbon Disclosure Project) reporting requirements on https://www.cdproject.net/en-us/Pages/guidance-climate-change.aspx



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		to 0 points if emissions are above 600 kg/ tonne for the product category. Half the points if data provided at the company level	
2.1.4.1 Has the company defined time-bound relative GHG reduction targets (reduction of tonnes CO2 / tonne of product)?	Yes/ No If yes, please describe the target	1 point if yes and target described All companies that have a score on absolute climate targets will automatically get a score on the relative climate targets	
2.1.4.2 Has the company defined time-bound absolute GHG reduction targets (reduction of the companies' carbon footprint, despite business growth)?	Yes/ No If yes, please describe the target	1 point if yes and target described	
2.1.5 Has the company set targets to increase the share of renewable energy used by the company?	Yes/no If yes, please describe the target ———	1 point if yes and target described Where no target is provided actual levels are referenced as a percentage of 1 point	
2.1.6 Has the company developed an action plan to decarbonise its value chain emissions (upstream and/or downstream)?	Yes/ No If yes, please describe the most impactful action or initiative	1 point if yes and impactful action described	
2.1.7.1 Does the company participate to CDP ¹⁰ ?	Yes/No	2 points if yes	
2.1.7.2 Does the company participate in another voluntary climate change programme, such as WWF's Climate Savers programme? (www.panda.org/climatesavers/)	Yes/No If yes please specify	1 point if yes and initiative specified	

¹⁰ See https://www.cdproject.net/en-US/Respond/Pages/carbon.aspx



2.1.8 How much Wood Waste / Biomass ¹¹ participates in your energy mix	%	Score on a pro-rata sliding scale from 0 (for 0 % or for no figures supplied)	
What percentage of wood waste/biomass has a certification? Which certification?	Per certification type% The question is weighted in relation to the percentage of biomass used by the company to make comparable companies using little and a lot of biomass	FSC certification to a maximum of 1 (for 100 % FSC certification). Maximum 0,5 points for FSC CW and maximum 0,25 points for other third party certified certification.	
2.1.9 Do you have a forest carbon accounting system to monitor CO2 emissions/storage from forest management, land use and land use change, of your own wood sources?	Yes/no If yes please specify which system you use and since when you monitor:	Discretionary bonus point	
2.1.10 As part of your strategy to reduce carbon footprint do you explicitly aim to reduce carbon footprint of transportation by sourcing locally (definition of x km around the mills for locally)? (Please reference relevant policies/guidelines of your company) SECTION SCORE 2.1	Yes/no Please indicate if possible what percentage of your non-FSC supplies are sourced locally	Discretionary bonus point if a majority of non-FSC supplies are sourced locally	
SECTION SCORE 2.1			

Comment about questions in 2.1:

WWF acknowledges the complexity of carbon footprint calculations. WWF promotes the use of existing mechanisms like the Carbon Disclosure Project. For the purpose of this assessment WWF can only do an approximation of carbon footprint at the forest level via the indicator questions as per above. Please note that important climate contributors such as global transportation and trade of goods cannot be evaluated in this assessment. Biomass use is increasing in the energy mix. But its carbon neutrality is not proven, especially if the forest is not well managed. This is the reason why WWF asks for certification of the biomass. FSC certified wood already contributes to the reduction of carbon emissions from deforestation and degradation, thus the question on locally sourced is only for non-FSC certified wood.

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¹¹ This encompasses only raw material. Processed material like sludge and black liquor and recycled material are not to be reported on.



2.2 LANDFILL WASTE
Total achievable points: 5

To get the maximum points these questions should be answered taken into account ALL pulp (own pulp and if relevant market pulp supplies) as well as paper facilities used to produce this product category when relevant. Please inform below if this is the case:

QUESTION	YOUR RESPONSE (please tick)	ASSESSMENT METHOD
section 2.2 is filled out for ALL pulp i.e. market pulp (if any) purchased and own pulp as described in the general information		scores will be given on a proportional basis dependent on your ratio of market pulp purchased/own supplies. This is means if you use 60% own pulp supplies and 40% market pulp but fill out the questionnaire only for the
section 2.2 is filled out for own pulp only	Yes/No	60% own supplies you can only score 60% of the achievable points

QUESTION	YOUR RESPONSE	ASSESSMENT METHOD	SCORE
Levels of dry solid waste to landfill/tonne of product category produced in reference year ¹²	kg/tonne	Score on a pro-rata sliding scale from 0 (for actual levels ≥30kg / tonne) up to a maximum of 5 (for actual levels of 0kg / tonne)	

2.3 WATER quantity Total achievable points: 5

To get the maximum points these questions should be answered taken into account ALL pulp (own pulp and if relevant market pulp supplies) as well as paper facilities used to produce this product category when relevant. Please inform below if this is the case:

QUESTION	YOUR RESPONSE (please tick)	ASSESSMENT METHOD
section 2.3 is filled out for ALL pulp i.e. market pulp (if any) purchased and own pulp as described in the general information	Yes/No	scores will be given on a proportional basis dependent on your ratio of market pulp purchased/own supplies. This is means if you use 60% own pulp supplies and 40% market pulp but fill out the questionnaire only for the
section 2.3 is filled out for own pulp only	Yes/No	60% own supplies you can only score 60% of the achievable points

¹² This parameter refers to non-hazardous waste materials from pulp and/or paper-making processes that are permanently disposed of as landfill/in dams, on or off the site, expressed as the equivalent of bone dry matter



QUESTION	YOUR RESPONSE	ASSESSMENT METHOD	SCORE
2.3.1 Current volume of effluent flow (water discharge coming out of the facilities) for the product category produced	m3/tonne please provide a global average	Score on a pro- rata sliding scale from 0 (for average above 60 m3/tonne) up to a maximum of 3 points (for average below 20 m3/tonne)	
2.3.2 Have you assessed your basin related water risks of your mills and (eventually) your market pulp suppliers mills?	Yes/No If yes, what tool did you use:	If Yes, 1 point.	
E.g. using Water Risk Filter tool of WWF: http://waterriskfilter.panda.org/PreAssessment.aspx	Please specify what you do to reduce the risk if any:	If activities undertaken to mitigate risk identified or no risk: 1 point. If No 0 point	

Comment about these questions:

WWF promotes 'totally effluent-free' or "minimum effluent" mills, that also take into account the water risk of the surrounding area. Mills must use their water resources in an efficient way minimizing effluents by internal measures, backed up with efficient external treatment (see questions 2.4 below).

2.4 EMISSIONS TO WATER Total achievable points: 10

To get the maximum points these questions should be answered taken into account ALL pulp (own pulp and if relevant market pulp supplies) as well as paper facilities used to produce this product category when relevant. Please inform below if this is the case:

QUESTION	YOUR RESPONSE (please tick)	ASSESSMENT METHOD
section 2.4 is filled out for ALL pulp i.e. market pulp (if any) purchased and own pulp as described in the general information		scores will be given on a proportional basis dependent on your ratio of market pulp purchased/own supplies. This is means if you use 60% own pulp supplies and 40% market pulp but fill out the questionnaire only for the
section 2.4 is filled out for own pulp only	Yes/No	60% own supplies you can only score 60% of the achievable points



QUESTION	YOUR RESPONSE	ASSESSMENT METHOD	SCORE
2.4.1 Percentage of wood fibres used for this product category production bleached with Elemental chlorine (Note: this question enquires about use of Elemental Chlorine. It is not asking about ECF use.)	%	Score on a pro-rata sliding scale from 0 (for 0 %) down to a minus 2 (for 100%).	
2.4.2 Percentage of wood fibres used for this product category production bleached with the Totally Chlorine Free (TCF) or Processed chlorine Free bleaching method	%	Score on a pro-rata sliding scale from 0 (for 0 % or no figures supplied) up to a maximum of 2 (for 100%).	
2.4.3 Current AOX levels per tonne of product category Note: the use of low AOX emitting ECF technology will be reflected in this parameter	kg/tonne (please provide a global average; please specify your figure by 3 decimal points)	Score on a pro-rata sliding scale from 0 (for actual > 0.2 kg / tonne or no figures supplied) up to a maximum of 4 (for actual of 0kg / tonne)	
2.4.4 Current COD ¹³ levels per tonne of product category produced OR	kg/tonne (please provide a global average)	Score on a pro-rata sliding scale from 0 (for actual performance >18kg COD / tonne, no figures supplied) up to a maximum of 4 (for actual performance of 0kg / tonne).	
2.4.4 Current BOD levels per tonne of product category produced	kg/tonne (please provide a global average - on measures taken on 5 days)	Score on a pro-rata sliding scale from 0 (for actual performance > 2.5 kg BOD / tonne or no figures supplied) up to a maximum of 4 (for actual performance of 0kg / tonne).	
SECTION SCORE 2.4.1 – 2.4.4			

Comment about these questions:

 $^{^{13}}$ Please provide mill specific conversion factors to convert TOC to COD in case only TOC is measured at the mill.



WWF rates both technology used and output of the mills, to give credit to companies investing in low-emission technologies, as not all pollutions are encompassed in AOX and COD/BOD measurement (like by-products of chlorine dioxide manufacturing). Elemental Chlorine bleaching still exists and is the most polluting technology that WWF encourage to out-phase. ECF mills vary greatly in performance. The benefits of mills using TCF bleaching are many and include the total elimination of production of dioxins and furans and other toxic organo-chlorines in mill waste.

SECTION 3 – TRANSPARENCY AND REPORTING

30% of overall points

3.1 ENVIRONMENTAL MANAGEMENT SYSTEM AND CHAIN OF CUSTODY FOR THIS PRODUCT CATEGORY PRODUCTION Total achievable points: 12

QUESTION	YOUR RESPONSE	ASSESSMENT METHOD	SCORE
3.1.1 Percentage of ISO 14001 certification or equivalent third party verification (like EMAS in Europe) of your contributing mills for this product category production	%	Score on a pro- rata sliding scale ranging from 0 (0% of mills ISO 14001 or third party certified) to	
To score this question WWF requires evidence (public reporting etc) of the type of EMS certifications you count		a maximum of 10 (100% of mills certified)	
3.1.2 Current overall level of chain of custody certified mills for your product category production Please indicate which COC certification	Total of CoC certified mills producing the product category	Score on a pro- rata sliding scale from 0 (for 0 % or no figures supplied) up to a maximum of 2 for 100%	
types you counted in 1.2.4	Percentage of COC type (name e.g. FSC COC) %%%		
SECTION SCORE 3.1			

Comment about these questions:

Without an independent monitoring mechanism there is no independent proof that the company is having processes in place to implement its strategy. WWF considers it crucial that companies the size of the selected paper companies allow third party verification of their activities. ISO 14001 and third party



certifications like EMAS in Europe are standard monitoring mechanisms in the business world which should be employed as a minimum.

The question on Chain of Custody was transferred from section 1 to emphasize the fact that it is a quality control mechanism. The environmental performance linked to Chain of Custody (% of FSC...Etc.) are already credited in section 1. For this reason it is credited lower than EMS.

3.2 Have you used the WWF Check Your Paper method (publicly or for internal uses), or equivalent, to assess or communicate the environmental footprint of your papers and to assess your market pulp suppliers?

Total achievable points: 8

Check Your Paper (http://checkyourpaper.panda.org) is a transparency tool for the environmental footprint covering the full supply chain of a particular paper grade. It is a tool that paper manufacturers or pulp producers can use to communicate the environmental footprint of individual papers they sell. It is an important means of assuring a buyer about the environmental performance throughout the supply chain.

PLEASE FILL OUT THE FOLLOWING INDICATOR QUESTIONS

QUESTION	YOUR RESPONSE	ASSESSMENT METHOD	SCORE
3.2.1 a) What percentage of your product category brands are published and audited on WWF's Check Your Paper – online tool.	% published	1 point if one paper listed, 2 points of listing over 25% and 3 points for listing over 50% to 80% of brands and 4 points for listing over 80% of the brands	
b) Has your company used the "Environmental self check" available to companies on Check your Paper? (please note there is no publishing requirement) ¹⁴	Number of brands tested for internal uses	1 point if a company has tested at least 5 brands through the Environmental Self Check 2 points if a company has tested more than 50% of its brands	
Has your company embedded the CYP method in internal evaluation?	Please specify the amount of parameters used	3 points if the WWF CYP method is fully embedded in the company evaluation and monitoring tools (all criteria) 1 point if most criteria are	

¹⁴ WWF provides points for internal uses of the method by companies as it creates awareness on the parameters. It shows an openness by the companies to reflect on the results for internal purposes.



		embedded	
3.2.2 What other mechanisms you	Open	Points are given only if the	
use to transparently disclose your	question	transparency mechanism is	
brand's environmental performance		applied for above 50% of the	
	Please	brands.	
	precise the		
	percentage	1 point if mechanism listed	
	of brands	encompasses most criteria in	
	concerned	WWF Check your paper.	
	0,	2 points if mechanism listed	
	%	encompasses all criteria in	
		WWF Check your paper	
3.2.3 Question if you are using			
market pulp			
Have you included the WWF			
Check your paper criteria within	Yes/no	Yes= 1 point	
your own screening mechanism of	1 63/110	103= 1 point	
market pulp			
market puip			
Have you encouraged (evidence	Yes/No	Yes = 1 point	
to be provided) suppliers to	. 30///10		
disclose transparently information			
on WWF Check your paper			
http://checkyourpaper.panda.org/			
l			
SECTION SCORE 3.2			
		1	

SECTIONS 3.3 and 3.4 to be filled out by WWF staff

3.3 How comprehensively has the company responded to this questionnaire

Total achievable points: 4

QUESTION	ASSESSMENT METHOD	SCORE
3.3.1 all information required was provided	Yes= 4 points No = 0	SCORE
3.3.2 over 75% of information required was provided	Yes= 3 points No = 0	SCORE



3.3.3 At least 50% of required information provided	Yes= 2 points No = 0	SCORE
3.3.4 Less than 50% of required information provided	Yes= 0,5 points No = 0	SCORE
3.3.5 None of the required information was provided	Yes= 0 points No = 0	SCORE
SECTION SCORE 3.3		

3.4 How meaningful and informative is the public reporting of the company

Total achievable points: 6

Comment on this question:

WWF acknowledges that not all questions asked in this survey will be publicly available exactly in the format requested here. As meaningful public reporting is a key element of accountability WWF will however conduct a small indicator evaluation of the websites of surveyed companies. WWF compares all companies on existence, level of detail and quality i.e. how meaningful and informative publicly available data is for various parameters surveyed in this questionnaire. Please note that WWF is not applying all criteria of its CRR reporting guidelines as this would be too complex for this exercise.

EVALUATION OF PUBLICLY AVAILABLE INFORMATION BY WWF Please note that data older than 2015 data will score only half points

QUESTION	ASSESSMENT METHOD	SCORE
3.4.1 Publicly available information on percentage of wood fibres by certification system?	One of the following applies: - Data detailed for this product category production = 1 point - only data for the company overall = 0.5 points	SCORE
3.4.2 Publicly available information on overall recycled fibre use split by post-consumer recycled, pre-consumer fiber, and agricultural waste?	One of the following applies: - Data detailed for this product category production = 1 point - only data for the company overall = 0.5 points	SCORE
3.4.3 Publicly available and measurable recycled fibre and FSC certification targets?	One of the following applies: - Data detailed for this product category production = 1 point - only data for the company overall = 0.5 points	SCORE



3.4.4 Publicly available data on energy use and emissions to air (CO ₂ , SO ₂ , NOx)?	One of the following applies: - Data detailed at mill level = 1 point - Data detailed only at the product category level = 0,75 points - Data only for the company overall = 0.5 points	SCORE
3.4.5 Publicly available data on water use and on all emissions to water (AOX, BOD/COD, P, N, TSS)??	One of the following applies: + Data for the company overall = 0.5 points + Data detailed for this product category production = 0,75 points + Data detailed for mill level = 1 point Proportional scores for non-comprehensive emissions data (a seventh of the above scores for each parameter)	SCORE
3.4.6 Is the company reporting on Labour issues, Human rights and Social issues at a standard recommended in the GRI guidelines? 15	Yes = 1 point	
SECTION SCORE 3.4		
SECTION SCORE 1		
SECTION SCORE 2		
SECTION SCORE 3		
TOTAL POINTS ACHIEVED		

18

¹⁵ http://www.globalreporting.org