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Questionnaire for Pulp and Paper Companies to participate in the WWF ENVIRONMENTAL PAPER COMPANY INDEX (EPCI) 2019.

Please fill out and return to epci@wwf.panda.org by 20 July 2019.

Environmental Paper Company Index 2017
HOME RESULTS IMPROVEMENTS OVER TIME METHODOLOGY PAPER SUSTAINABILITY TOOLS



A WWF tool to promote transparency and continual improvement in the sector

Every two years WWF invites 100 of the world's most important and strategically relevant pulp and paper manufacturers to participate in the Environmental Paper Company Index and to take leadership in transparency. The Index tracks a company's ecological footprint over time.

[Read the EPCI 2017 press release](#)

The EPCI 2017 participants together produce:

 23% of world's GRAPHIC PAPER	 17% of world's NEWSPRINT	 9% of world's PACKAGING	 15% of world's PULP	 26% of world's TISSUE
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The Index looks at the environmental aspects of a company's policies and targets, as well as the environmental performance of the overall production. The evaluation is based on voluntary data disclosure by the companies on over 50 indicators which WWF considers important for a company's ecological footprint. Collated results are presented per company in a non-comparative way and in alphabetical order.

EPCI 2017 participants

Results are presented per company in a non-comparative way and in alphabetical order.

Ahlstrom-Munksjö Europe	DS Smith Europe	New Leaf Paper North America
Appleton Coated North America	Essity Europe	Resolute Forest Products North America
ARAUCO South America	Fedrigoni Europe	SCA Europe
Arjowiggins Graphic Europe	Fibria South America	Södra Cell Europe
BillerudKorsnäs Europe	Holmen Paper Europe	Sofidel Europe
Bio-PAPPEL North America	Iggesund Paperboard Europe	Steinbeis Europe
Canfor Pulp North America	ITC Asia	Stora Enso Europe
Cascades North America	Kimberly Clark North America	Suzano South America
Catalyst North America	Klabin South America	TNPL/India Asia
CMPC South America	LEIPA Europe	UPM Europe
Crown van Gelder Europe	Metsä Group Europe	Veracel South America
Domtar North America	Mondi Africa	



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Guidance for the questionnaire

- Please fill in one questionnaire per paper product category: Newsprint, Graphic paper (wood-free, mechanical), Household and Sanitary, Packaging paper and boards, (Market) Pulp
- Please provide aggregated figures globally for a paper product category (including all countries of production)¹
- The questionnaire includes most parameters of the company's own operations as well as the supply chain i.e. market pulp bought for production of the end product. It covers both own pulp production, as well as eventually market pulp purchased and own paper product production.
- The questions on which the scores are based are the same as in 2017. 1 additional bonus point can be obtained on efforts on recycling. The continuity of questions allows an acknowledgement of progress over time for regular participants in the Index and ensures historical comparability.
- Please use the most recent data available either from 2018 or 2017, unless otherwise specified. Only one set of data can be used (2018 or 2017), different sets of data cannot be mixed.
- All answers will be kept confidential by WWF's EPCI scoring unit. WWF will present each company's aggregated evaluation individually on epci.panda.org, recognising the transparency of all participants.
- Companies can request non-public benchmarking information showing the average and best performance of EPCI participants (anonymous) compared to your company, in your product category (free of charge for company internal usage)
- For all your responses in this questionnaire please provide references/supporting evidence in the form of reports, web-links etc., policy statements. See disclaimer below

¹ Figures can be split in subcategories to better mirror the organisation of the production in the company (corrugated board and liquid packaging could be reported separately in the packaging category – but separate questionnaires need to be filled out and 100% of the producing mills need to be reported on)



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DISCLAIMER OF RESPONSIBILITY

Index ratings are based on information received from participating pulp and paper producers. Even though some evidence is required and plausibility checks are made, WWF is not auditing this information and relies on accurate data being provided by transparent producers. Therefore, WWF cannot warrant that the information presented in this rating is complete, accurate or up to date. Furthermore, WWF does not accept liability for any claims or loss or damage relating to the information contained in this document or shown on the EPCI website, including (but not limited to) for lost earnings, exemplary damages, consequential damage or claims based on negligence.

WWF ensures its objective assessment of all participating companies through the use of a stringent and clear methodology and the application of monitoring processes.

The [EPCI communication code](#) requires companies to clear any communication about their participation with WWF in advance. Without prior written permission from WWF, the companies are not allowed to publish their participation in this rating. The rating on WWF EPCI is not providing a guarantee of legality as required by the Lacey Act or the EU Timber Regulation.

WWF reserves the right to exclude companies from participating in the EPCI at any time in the process, according to WWF's own judgement. WWF has the right to do this without limitations, for example if a company makes wrong data claims or provides misleading information; if the company is disassociated from FSC according to the FSC policy of association; if the company violates or is suspected violating the [EPCI communication code](#); if a company defames WWF or its allies/partners or other participating companies publicly, voices threats or tries to force behaviours; if a company shows other behaviours that make a cooperation or a participation of the company in the Index unacceptable (e.g. suspicion of human rights violation or violation of the law) or has negative consequences on the proper functioning of the Index. The examples given before are not exhaustive. There exists no legal right to be admitted to the EPCI rating.

- The [scoring methodology is made transparent](#) in the questionnaire. Find more information on <http://epci.panda.org/methodology>. For clarifications contact WWF's EPCI team on epci@wwf.panda.org.
- [Results of the EPCI 2019 will be published on epci.panda.org in November 2019](#). Companies are permitted communication and will be pre-informed in time.



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PLEASE PROVIDE THE FOLLOWING GENERAL INFORMATION

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

<p>Name of company or subsidiary filling the questionnaire</p> <hr/> <p>Company contact for clarifications (email/telephone)</p> <hr/>	
<p>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)</p>	
<p>Product category produced, but not reported in this questionnaire: Please indicate all the product categories produced by your company</p>	
<p>What percentage of your total production (for all the product categories produced by your company) is represented by the product category reported in this questionnaire²?</p>	
<p>The questionnaire reports on 100% of the production of your company of the category selected above?</p>	Yes/no
<p>If no, what percentage of your production of the category chosen above is not represented?</p>	<p>_____ %</p> <p>Provide a rationale for splitting the category³ _____</p> <p>_____</p> <p>Provide the precise name of this category reported on:</p> <p>_____</p>

² This is a new question for 2019

³ 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%.



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<p>Number of mills reported on for this questionnaire ⁴</p>	<p>_____</p>
<p>Please specify the above number of mills (wholly owned or mills covered in the EPCI) per geographic region.⁵</p>	<p>Number of mills in Europe _____ Asia/ Oceania _____ South/Middle America _____ Africa _____ North America _____</p>
<p>Percentage of mills this represents from the number of company mills producing the global product category²</p>	<p>_____ %</p>
<p>Origin of pulp for your product category production (total 100%)</p>	<p>_____ % market pulp _____ % own pulp</p>
<p>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)</p>	
<p>Amount of wood consumed annually for your product category production</p>	<p>_____ m³ or tonnes</p>
<p>Amount of product category produced globally annually⁶</p>	<p>_____ tonnes</p>
<p>Year of the data used (either 2017 or 2018 – cannot be both)</p>	<p>_____</p>

⁴ This data will be public.

⁵ This will help to better present the global nature of the companies participating in the EPCI. This information will be published in the company profile pages.

⁶ This will be published



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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	Yes/No	scores will be given on a proportional basis dependent on your ratio of market pulp purchased/own supplies. This means if you use 60% own pulp supplies and 40% market pulp but fill out the questionnaire only for the 60% own supplies you can only score 60% of the achievable points
section 1 is filled out for own pulp only	Yes/No	

1.1 What policies does your company have in place to eliminate controversial sources⁷ 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...			
1. exclude wood that is illegally harvested	Yes/No	<i>To score this question WWF requires the company's official global sourcing policy relevant for the paper grade as a reference. By definition this is a statement either made public on the web or shared with WWF as an official policy document. WWF does not consider expressions in letters or</i>	
2. exclude sourcing from wood harvested in violation of traditional and civil rights	Yes/No		
3. exclude sourcing of wood from forests in which genetically modified trees are planted.	Yes/No		
4. If you source from natural or semi/natural forest: 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		

⁷ 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.



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<p>being converted to plantations or non-forest use?</p> <p>If you use wood from plantations⁸ to produce your own pulp:</p> <p>Does your "forest sustainability policy" reflect the "New Generation Plantation Concept"⁹?</p> <p>www.newgenerationplantations.com</p>	<p>% of wood supply from plantation: _____ %</p> <p>Yes/No</p>	<p><i>presentations to WWF as an official policy for the purpose of this question.</i></p> <p><i>One point per question 1, 2, 3. 2 points for question 4.</i></p>	
<p>SECTION SCORE 1.1</p>			

1.2. How much of this product category paper production currently 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
<p>1.2.1 Current overall recycled fibre and agricultural waste use levels for this product category production</p>	<p>_____ %</p>	<p><i>Score on a pro-rata sliding scale from 0 (for 0 % or for no figures supplied) up to a maximum of 16 (for 100 %).</i></p>	
<p>1.2.2 Current post-consumer recycled fibre use levels in this product category - from your overall fiber input (virgin and recycled)</p>	<p>_____ %</p>	<p><i>Score on a pro-rata sliding scale from 0 (for 0 % or for no figures supplied) up</i></p>	

⁸ 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.

⁹ 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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		<i>to a maximum of 2 (for 100%)</i>	
1.2.3 Current level of fibre certified as FSC recycled in this product category - from your overall fiber input (virgin and recycled)	_____ %	<i>Score on a pro-rata sliding scale from 0 (for 0 % or for no figures supplied) up to a maximum of 2 (for 100%)</i>	
1.2.4 Current level of FSC certified virgin fibre content from your overall fiber input (virgin and recycled) for your product category production	_____ %	<i>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</i>	
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.	_____ %	<i>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</i>	
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) _____% _____% _____% _____%	<i>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</i>	
1.2.7 Please describe efforts and results made to increase recovery of your product categories		<i>Discretionary bonus 2 points</i>	
1.2.8 Please describe efforts and results to increase product efficiency		<i>Discretionary bonus 1 point</i>	
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



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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 questions 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 _____ date	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 _____ date	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%) Where no target is provided actual levels are referenced as a percentage of 3 points	
1.3.3 Your company has made a clear/public commitment towards FSC	Yes/No	Yes= 3 points No= 0 points	



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and preferential sourcing of FSC virgin fibres for this product category production		<i>The score will be weighted according to the share of virgin fiber in the target. To score this question WWF requires evidence that this commitment is already published</i>	
1.3.4 Your company target for FSC certified virgin fibre in the overall fiber input for this product category production	_____ % by _____ date	<i>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%). Maximum 5 points for tissue products Where no target is provided actual levels are referenced as a percentage of 7 points</i>	
<u>SECTION SCORE 1.3</u>			



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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 levels¹⁰ 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)	_____ MWh (if you report in MBtu, you can use the following conversion factor: 1 MBtu = 293,071 Wh)	<i>minus 2 points if no data provided</i>	
2.1.2 Has the company published a Climate Change strategy?	Yes/No	<i>1 point if Yes and evidence provided</i>	
2.1.3.1 Do you know your product category carbon footprint? What are the Scope 1, Scope 2 and Scope 3 emissions ¹¹ ?	Scope 1 = _____ Scope 2 = _____ Scope 3 = _____	<i>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.</i>	
2.1.3.2 What are the current direct GHG emissions / ton of product (scope 1) in the product category?	_____ kg/tonne	<i>Pro rata sliding scale of 4 points maximum for emissions below 300 kg/tonne down to 0 points if emissions are above 600 kg/</i>	

¹⁰ This is, as the other questions, NOT to be published. If you produce electricity from fuel please take into account the fuel input.

¹¹ 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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		tonne for the product category. <i>Half the points if data provided at the company level</i>	
2.1.4.1 Has the company defined time-bound <i>relative</i> GHG reduction targets (reduction of tonnes CO2 / tonne of product)?	Yes/ No If yes, please describe the target	<i>1 point if yes and target described</i> <i>All companies that have a score on absolute climate targets will automatically get a score on the relative climate targets</i>	
2.1.4.2 Has the company defined time-bound <i>absolute</i> GHG reduction targets (reduction of the companies' carbon footprint, despite business growth)?	Yes/ No If yes, please describe the target	<i>1 point if yes and target described</i>	
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 _____	<i>1 point if yes and target described</i> <i>Where no target is provided actual levels are referenced as a percentage of 1point</i>	
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	<i>1 point if yes and impactful action described</i>	
2.1.7.1 Does the company participate to CDP¹²?	Yes/No	<i>2 points if yes</i>	
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	<i>1 point if yes and initiative specified</i>	

¹² See <https://www.cdproject.net/en-US/Respond/Pages/carbon.aspx>



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<p>2.1.8 How much Wood Waste / Biomass¹³ participates in your energy mix</p> <p>What percentage of wood waste/biomass has a certification? Which certification?</p>	<p>_____ %</p> <p>Per certification type</p> <p>_____ %</p> <p><i>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</i></p>	<p><i>Score on a pro-rata sliding scale from 0 (for 0 % or for no figures supplied) 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.</i></p>	
<p>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?</p>	<p>Yes/no</p> <p>If yes please specify which system you use and since when you monitor:</p>	<p><i>Discretionary bonus point</i></p>	
<p>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)?</p> <p><i>(Please reference relevant policies/guidelines of your company)</i></p>	<p>Yes/no</p> <p>Please indicate if possible what percentage of your non-FSC supplies are sourced locally</p>	<p><i>Discretionary bonus point if a majority of non-FSC supplies are sourced locally</i></p>	
<p><u>SECTION SCORE 2.1</u></p>			

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.

¹³ 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	Yes/No	<i>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 60% own supplies you can only score 60% of the achievable points</i>
section 2.2 is filled out for own pulp only	Yes/No	

QUESTION	YOUR RESPONSE	ASSESSMENT METHOD	SCORE
Levels of dry solid waste to landfill/tonne of product category produced in reference year ¹⁴	_____ kg/tonne	<i>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)</i>	

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	<i>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 60% own supplies you can only score 60% of the achievable points</i>
section 2.3 is filled out for own pulp only	Yes/No	

¹⁴ 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



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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 <i>please provide a global average</i>	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? E.g. using Water Risk Filter tool of WWF: http://waterriskfilter.panda.org/PreAssessment.aspx	Yes/No If yes, what tool did you use: _____ Please specify what you do to reduce the risk if any: _____	<i>If Yes, 1 point.</i> <i>If activities undertaken to mitigate risk identified or no risk: 1 point.</i> <i>If No 0 point</i>	
SECTION SCORE 2.3			

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	Yes/No	<i>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 60% own supplies you can only score 60% of the achievable points</i>
section 2.4 is filled out for own pulp only	Yes/No	



QUESTION	YOUR RESPONSE	ASSESSMENT METHOD	SCORE
<p>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 <u>is not</u> asking about ECF use.)</p>	_____ %	Score on a pro-rata sliding scale from 0 (for 0 %) down to a <u>minus 2</u> (for 100%).	
<p>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</p>	_____ %	Score on a pro-rata sliding scale from 0 (for 0 % or no figures supplied) up to a maximum of 2 (for 100%).	
<p>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</p>	_____ 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)	
<p>2.4.4 Current COD¹⁵ levels per tonne of product category produced</p> <p><u>OR</u></p>	_____ 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).	
<p>2.4.4 Current BOD levels per tonne of product category produced</p>	_____ 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			

¹⁵ Please provide mill specific conversion factors to convert TOC to COD in case only TOC is measured at the mill.



Comment about these questions:

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
<p>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</p> <p><i>To score this question WWF requires evidence (public reporting etc) of the type of EMS certifications you count</i></p>	_____ %	Score on a pro-rata sliding scale ranging from 0 (0% of mills ISO 14001 or third party certified) to a maximum of 10 (100% of mills certified)	
<p>3.1.2 Current overall level of chain of custody certified mills for your product category production</p> <p>Please indicate which COC certification types you counted in 1.2.4</p>	<p>Total of CoC certified mills producing the product category _____%</p> <p>Percentage of COC type (name e.g. FSC COC)</p> <p>_____ % _____ % _____ % _____ %</p>	Score on a pro-rata sliding scale from 0 (for 0 % or no figures supplied) up to a maximum of 2 for 100%	
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



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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.

Note: Question 3.2.1a from the 2017 questionnaire was removed, as WWF is currently planning the next evolution of its Check Your Paper tool, so new ratings are not accepted at present. This may have an impact on companies previously publishing in the Check Your Paper Database.

PLEASE FILL OUT THE FOLLOWING INDICATOR QUESTIONS

QUESTION	YOUR RESPONSE	ASSESSMENT METHOD	SCORE
<p>3.2.1</p> <p>a) Has your company used the “Environmental self check” available to companies on Check your Paper? (please note there is no publishing requirement) ¹⁶</p> <p>Has your company embedded the CYP method in internal evaluation?</p>	<p>Number of brands tested for internal uses</p> <hr/> <p>Please specify the amount of parameters used</p> <hr/>	<p><i>1 point if a company has tested at least 5 brands through the Environmental Self Check</i></p> <p><i>2 points if a company has tested more than 50% of its brands</i></p> <p><i>3 points if the WWF CYP method is fully embedded in the company evaluation and monitoring tools (all criteria)</i></p> <p><i>1 point if most criteria are embedded</i></p>	
<p>3.2.2 What other mechanisms you use to transparently disclose your brand’s environmental performance</p>	<p>Open question</p>	<p><i>Points are given only if the transparency mechanism is applied for above 50% of the brands.</i></p>	

¹⁶ 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.



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	<p>Please precise the percentage of brands concerned</p> <p>_____ %</p>	<p><i>1 point if mechanism listed encompasses most criteria in WWF Check your paper.</i></p> <p><i>2 points if mechanism listed encompasses all criteria in WWF Check your paper</i></p>	
<p>3.2.3 Question if you are using market pulp</p> <p>Have you included the WWF Check your paper criteria within your own screening mechanism of market pulp</p>	<p>Yes/no</p>	<p>Yes= 1 point</p>	
<p>SECTION SCORE 3.2</p>			

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	<p>Yes= 4 points</p> <p>No = 0</p>	SCORE
3.3.2 over 75% of information required was provided	<p>Yes= 3 points</p> <p>No = 0</p>	SCORE
3.3.3 At least 50% of required information provided	<p>Yes= 2 points</p> <p>No = 0</p>	SCORE
3.3.4 Less than 50% of required information provided	<p>Yes= 0,5 points</p> <p>No = 0</p>	SCORE
3.3.5 None of the required information was provided	<p>Yes= 0 points</p> <p>No = 0</p>	SCORE
<p>SECTION SCORE 3.3</p>		



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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: - <i>Data detailed</i> for this product category production = 1 point - <i>only data for the company overall</i> = 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: - <i>Data detailed</i> for this product category production = 1 point - <i>only data for the company overall</i> = 0.5 points	SCORE
3.4.3 Publicly available and measurable recycled fibre and FSC certification targets?	One of the following applies: - <i>Data detailed</i> for this product category production = 1 point - <i>only data for the company overall</i> = 0.5 points	SCORE
3.4.4 Publicly available data on energy use and emissions to air (CO₂, SO₂, NO_x)?	One of the following applies: - <i>Data detailed at mill level</i> = 1 point - <i>Data detailed only at the product category level</i> = 0,75 points - <i>Data only for the company overall</i> = 0.5 points	SCORE



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<p>3.4.5 Publicly available data on water use and on all emissions to water (AOX, BOD/ COD, P, N, TSS)??</p>	<p>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</p> <p><i>Proportional scores for non-comprehensive emissions data (a seventh of the above scores for each parameter)</i></p>	<p>SCORE</p>
<p>3.4.6 Is the company reporting on Labour issues, Human rights and Social issues at a standard recommended in the GRI guidelines?¹⁷</p>	<p>Yes = 1 point</p>	
<p>SECTION SCORE 3.4</p>		

Other Questions

QUESTION	Response
<p>1) Which sustainability topics should be included in the next EPCI questionnaire?</p>	<p>Open response: _____</p>
<p>2) Would you be interested in being engaged more frequently by WWF’s Pulp, Paper, and Packaging Team?</p>	<p>Yes/No</p>
<p>3) If you responded yes to question 2, which topics would be more relevant for your company?</p> <p>You can select as many as you want.</p>	<p><input type="checkbox"/> Knowledge Sharing with other companies and with WWF</p> <p><input type="checkbox"/> Certification and responsible sourcing</p> <p><input type="checkbox"/> High Conservation Value and Biodiversity</p> <p><input type="checkbox"/> Science based targets</p> <p><input type="checkbox"/> Cascading</p> <p><input type="checkbox"/> Recycling</p> <p><input type="checkbox"/> New Plantations</p> <p><input type="checkbox"/> New products and innovative use of fiber (e.g.Biomaterial)</p> <p><input type="checkbox"/> 2030 Targets</p> <p><input type="checkbox"/> Others (please specify): _____</p>

¹⁷ <http://www.globalreporting.org>



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4) If you responded yes to question 2, what would be the preferred channels of engagement?	<input type="checkbox"/> Newsletter <input type="checkbox"/> Webinars <input type="checkbox"/> Thematic calls <input type="checkbox"/> Others (please specify): _____
You can select as many as you want.	

<u>SECTION SCORE 1</u>	
<u>SECTION SCORE 2</u>	
<u>SECTION SCORE 3</u>	
<u>TOTAL POINTS ACHIEVED</u>	