Kruger Products Inc.

2024 CDP Corporate Questionnaire 2024

Word version

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C1. Introduction

(1.1) In which language are you submitting your response?

Select from:
☑ English

(1.2) Select the currency used for all financial information disclosed throughout your response.

Select from:
☑ CAD

(1.3) Provide an overview and introduction to your organization.

(1.3.2) Organization type

Select from:
☑ Privately owned organization

(1.3.3) Description of organization

Kruger Products Inc (KPI) is Canada's leading manufacturer and marketer of quality tissue products for household, industrial and commercial use. Based in Mississauga, Ontario, Canada, KPI employs approximately 2,800 employees with manufacturing operations in New Westminster, British Columbia in Canada; Scarborough and Trenton, Ontario in Canada; Crabtree, Gatineau, Lennoxville and Sherbrooke, Québec in Canada; and Memphis, Tennessee in the United States. Leading consumer brands include Cashmere and Purex bathroom tissue, SpongeTowels paper towels, Scotties ' facial tissue and Bonterra bathroom tissue, paper towels and facial tissue in Canada and White Cloud bathroom tissue, paper towels and facial tissue in the United States. Our majority shareholder, Kruger Inc., is a privately held family company. The remaining shares of KPI (12.9% as of December 31, 2023) are held by KP Tissue Inc. which was created to acquire, and its business is limited to holding, a limited equity interest in KPI. KP Tissue Inc. is a publicly traded entity on the Toronto Stock Exchange (stock symbol KPT).
[Fixed row]

(1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.

	End date of reporting year	Alignment of this reporting period with your financial reporting period	Indicate if you are providing emissions data for past reporting years
	12/31/2023	*Select from:* ☑ Yes	*Select from:* ☑ No

[Fixed row]

(1.4.1) What is your organization's annual revenue for the reporting period?

1873000000

(1.5) Provide details on your reporting boundary.

	Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?
	Select from: ☑ Yes

[Fixed row]

(1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No

ISIN code - equity

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ Yes

(1.6.2) Provide your unique identifier

48265Y1043

CUSIP number

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No

Ticker symbol

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ Yes

(1.6.2) Provide your unique identifier

KPT

SEDOL code

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No

LEI number

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ Yes

(1.6.2) Provide your unique identifier

549300OIEZBHSDCI8Q19

D-U-N-S number

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ Yes

(1.6.2) Provide your unique identifier

20-883-3089

Other unique identifier

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No
[Add row]

(1.7) Select the countries/areas in which you operate.

Select all that apply
☑ Canada
☑ United States of America

(1.8) Are you able to provide geolocation data for your facilities?

(1.8.1) Are you able to provide geolocation data for your facilities?

Select from:
☑ Yes, for all facilities

(1.8.2) Comment

New Westminster, British Columbia in Canada; Scarborough and Trenton, Ontario in Canada; Crabtree, Gatineau, Lennoxville and Sherbrooke, Québec in Canada; and Memphis, Tennessee in the United States
[Fixed row]

(1.8.1) Please provide all available geolocation data for your facilities.

Row 1

(1.8.1.1) Identifier

New Westminster

(1.8.1.2) Latitude

49.202196

(1.8.1.3) Longitude

-122.933917

(1.8.1.4) Comment

1625 Fifth Avenue, New Westminster, BC V3M 1Z7 Canada

Row 2

(1.8.1.1) Identifier

Lennoxville

(1.8.1.2) Latitude

45.364081

(1.8.1.3) Longitude

-71.854584

(1.8.1.4) Comment

2888 rue College Sherbrooke, QC J1M 1Z4 Canada

Row 3

(1.8.1.1) Identifier

Gatineau Laurier

(1.8.1.2) Latitude

45.426761

(1.8.1.3) Longitude

-75.710058

(1.8.1.4) Comment

20 Laurier Street Gatineau, QC J8X 4H3 Canada

Row 4

(1.8.1.1) Identifier

Crabtree

(1.8.1.2) Latitude

45.965754

(1.8.1.3) Longitude

-73.469773

(1.8.1.4) Comment

100 First Avenue Crabtree, QC J0K 1B0 Canada

Row 5

(1.8.1.1) Identifier

Memphis

(1.8.1.2) Latitude

35.188543

(1.8.1.3) Longitude

-90.040856

(1.8.1.4) Comment

400 Manhannah Avenue Memphis, TN 38107 USA

Row 6

(1.8.1.1) Identifier

Trenton

(1.8.1.2) Latitude

44.096067

(1.8.1.3) Longitude

-77.580644

(1.8.1.4) Comment

106 Dufferin Avenue Trenton, ON K8V 5E1 Canada

Row 7

(1.8.1.1) Identifier

Sherbrooke TAD

(1.8.1.2) Latitude

45.486808

(1.8.1.3) Longitude

-71.957516

(1.8.1.4) Comment

330 Route de Windsor Sherbrooke, QC J1C 0W8

Row 8

(1.8.1.1) Identifier

Gatineau Richelieu

(1.8.1.2) Latitude

45.458045

(1.8.1.3) Longitude

-75.731482

(1.8.1.4) Comment

1000 de la Carrière, Gatineau, QC J8Y 6T5

Row 9

(1.8.1.1) Identifier

Scarborough

(1.8.1.2) Latitude

43.72452

(1.8.1.3) Longitude

-79.28196

(1.8.1.4) Comment

111 Manville Rd, Scarborough, ON M1L 4J2
[Add row]

(1.11) Are greenhouse gas emissions and/or water-related impacts from the production, processing/manufacturing, distribution activities or the consumption of your products relevant to your current CDP disclosure?

Production

(1.11.1) Relevance of emissions and/or water-related impacts

Select from:
☑ No

(1.11.2) Primary reason emissions and/or water-related impacts from this activity are not relevant

Select from:
☑ Outside the value chain of my organization

(1.11.3) Explain why emissions and/or water-related impacts from this activity are not relevant

We do not own or manage any land, we source our raw materials from suppliers.

Processing/ Manufacturing

(1.11.1) Relevance of emissions and/or water-related impacts

Select from:
☑ Both direct operations and upstream/downstream value chain

Distribution

(1.11.1) Relevance of emissions and/or water-related impacts

Select from:
☑ Both direct operations and upstream/downstream value chain

Consumption

(1.11.1) Relevance of emissions and/or water-related impacts

Select from:
☑ Yes
[Fixed row]

(1.22) Provide details on the commodities that you produce and/or source.

Timber products

(1.22.1) Produced and/or sourced

Select from:
☑ Sourced

(1.22.2) Commodity value chain stage

Select all that apply
☑ Processing
☑ Manufacturing

(1.22.4) Indicate if you are providing the total commodity volume that is produced and/or sourced

Select from:
☑ Yes, we are providing the total volume

(1.22.5) Total commodity volume (metric tons)

339669

(1.22.8) Did you convert the total commodity volume from another unit to metric tons?

Select from:

☑ No

(1.22.11) Form of commodity

Select all that apply

☑ Pulp

(1.22.12) % of procurement spend

Select from:

☑ 41-50%

(1.22.13) % of revenue dependent on commodity

Select from:

☑ 81-90%

(1.22.14) In the questionnaire setup did you indicate that you are disclosing on this commodity?

Select from:

☑ Yes, disclosing

(1.22.15) Is this commodity considered significant to your business in terms of revenue?

Select from:

☑ Yes

(1.22.19) Please explain

100% of our products require pulp, but 19% of the pulp we use comes from recycled paper sources
[Fixed row]

(1.23) Which of the following agricultural commodities that your organization produces and/or sources are the most significant to your business by revenue?

Cotton

(1.23.1) Produced and/or sourced

Select from:

☑ No

Dairy & egg products

(1.23.1) Produced and/or sourced

Select from:

☑ No

Fish and seafood from aquaculture

(1.23.1) Produced and/or sourced

Select from:

☑ No

Fruit

(1.23.1) Produced and/or sourced

Select from:

☑ No

Maize/corn

(1.23.1) Produced and/or sourced

Select from:

☑ No

Nuts

(1.23.1) Produced and/or sourced

Select from:

☑ No

Other grain (e.g., barley, oats)

(1.23.1) Produced and/or sourced

Select from:

☑ No

Other oilseeds (e.g. rapeseed oil)

(1.23.1) Produced and/or sourced

Select from:

☑ No

Poultry & hog

(1.23.1) Produced and/or sourced

Select from:

☑ No

Rice

(1.23.1) Produced and/or sourced

Select from:

☑ No

Sugar

(1.23.1) Produced and/or sourced

Select from:

☑ No

Tea

(1.23.1) Produced and/or sourced

Select from:

☑ No

Tobacco

(1.23.1) Produced and/or sourced

Select from:

☑ No

Vegetable

(1.23.1) Produced and/or sourced

Select from:

☑ No

Wheat

(1.23.1) Produced and/or sourced

Select from:

☑ No

Other commodity

(1.23.1) Produced and/or sourced

Select from:

☑ No
[Fixed row]

(1.24) Has your organization mapped its value chain?

(1.24.1) Value chain mapped

Select from:
☑ Yes, we have mapped or are currently in the process of mapping our value chain

(1.24.2) Value chain stages covered in mapping

Select all that apply
☑ Upstream value chain

(1.24.3) Highest supplier tier mapped

Select from:
☑ Tier 3 suppliers

(1.24.4) Highest supplier tier known but not mapped

Select from:
☑ All supplier tiers known have been mapped

(1.24.6) Smallholder inclusion in mapping

Select from:
☑ Smallholders not relevant, and not included

(1.24.7) Description of mapping process and coverage

We have mapped out our suppliers, their location, relevant 3rd party certifications, carbon impacts (scopes 1 and 2) as well as transportation routes to get to our facility, tree species supplied, forest area by region where their supply comes from and where relevant, where tree saplings are grown.
[Fixed row]

(1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?

	Plastics mapping	Value chain stages covered in mapping
	Select from: ☑ Yes, we have mapped or are currently in the process of mapping plastics in our value chain	*Select all that apply* ☑ Upstream value chain ☑ Downstream value chain

[Fixed row]

(1.24.2) Which commodities has your organization mapped in your upstream value chain (i.e., supply chain)?

Timber products

(1.24.2.1) Value chain mapped for this sourced commodity

Select from:
☑ Yes

(1.24.2.2) Highest supplier tier mapped for this sourced commodity

Select from:
☑ Tier 3 suppliers

(1.24.2.3) % of tier 1 suppliers mapped

Select from:
☑ 100%

(1.24.2.4) % of tier 2 suppliers mapped

Select from:
☑ 51-75%

(1.24.2.5) % of tier 3 suppliers mapped

Select from:

☑ 1-25%

(1.24.2.7) Highest supplier tier known but not mapped for this sourced commodity

Select from:

☑ All supplier tiers known have been mapped for this sourced commodity

[Fixed row]

C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities

(2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?

Short-term

(2.1.1) From (years)

1

(2.1.3) To (years)

5

(2.1.4) How this time horizon is linked to strategic and/or financial planning

Traditionally we have focused on 0-5 year timeline for identification of and implementation of projects focused on climate change including energy and water reduction projects as well as GHG reduction efforts. Our first sustainability program--Sustainability 2015 and its follow-up—Sustainability 2020 followed this timeline. We typically plan out large carbon reduction projects on a short-term horizon to ensure that we are utilizing the best technologies available and costing remains as accurate as possible.

Medium-term

(2.1.1) From (years)

5

(2.1.3) To (years)

10

(2.1.4) How this time horizon is linked to strategic and/or financial planning

As we look over the next 10 year timeline, we know that some of the low-hanging fruit efforts have yielded progressive results but that a longer timeline is necessary for the next phase of our journey. We have created Reimagine 2030 which sets our sustainability targets for 2030 vs 2015 baseline years

Long-term

(2.1.1) From (years)

10

(2.1.2) Is your long-term time horizon open ended?

Select from:
☑ Yes

(2.1.4) How this time horizon is linked to strategic and/or financial planning

As we look towards the next 10 years, we have an eye to the longer-term vision of 2050. Initiatives over the next 10 years will have an impact on the longer horizon. These sorts of initiatives require systemic changes to the way we currently operate and will have the greatest opportunity for significant improvement to our footprint. We continuously monitor trends, regulations and improvements in technologies to help map our long-term vision on how the company could operate in a low carbon or net zero economy. This includes projecting how the company could achieve carbon neutrality by 2050 and the reductions in energy consumption or fuel switching required to achieve this goal
[Fixed row]

(2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

	Process in place	Dependencies and/or impacts evaluated in this process
	Select from: ☑ Yes	*Select from:* ☑ Both dependencies and impacts

[Fixed row]

(2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?

	Process in place	Risks and/or opportunities evaluated in this process	Is this process informed by the dependencies and/or impacts process?
	Select from: ☑ Yes	*Select from:* ☑ Both risks and opportunities	*Select from:* ☑ Yes

[Fixed row]

(2.2.2) Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.

Row 1

(2.2.2.1) Environmental issue

Select all that apply

☑ Climate change

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☑ Dependencies
☑ Impacts
☑ Risks
☑ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

☑ Direct operations
☑ Upstream value chain
☑ End of life management

(2.2.2.4) Coverage

Select from:

☑ Partial

(2.2.2.5) Supplier tiers covered

Select all that apply

☑ Tier 1 suppliers

(2.2.2.7) Type of assessment

Select from:

☑ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

☑ Annually

(2.2.2.9) Time horizons covered

Select all that apply

☑ Short-term
☑ Medium-term
☑ Long-term

(2.2.2.10) Integration of risk management process

Select from:

☑ Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

☑ Site-specific

(2.2.2.12) Tools and methods used

Enterprise Risk Management
☑ Risk models

Other
☑ Desk-based research
☑ Internal company methods
☑ Materiality assessment
☑ Scenario analysis

(2.2.2.13) Risk types and criteria considered

Acute physical
☑ Heavy precipitation (rain, hail, snow/ice)
☑ Wildfires

Chronic physical
☑ Changing temperature (air, freshwater, marine water)
☑ Heat stress
☑ Increased severity of extreme weather events
☑ Sea level rise
☑ Temperature variability

Policy
☑ Carbon pricing mechanisms
☑ Changes to national legislation

Market
☑ Changing customer behavior

Reputation
☑ Increased partner and stakeholder concern and partner and stakeholder negative feedback

Technology
☑ Transition to lower emissions technology and products

Liability
☑ Non-compliance with regulations

(2.2.2.14) Partners and stakeholders considered

Select all that apply
☑ Customers
☑ Employees
☑ Investors
☑ Regulators
☑ Suppliers

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:
☑ Yes

(2.2.2.16) Further details of process

We have included a number of climate related risks into our company enterprise risk management system that is reviewed by the Board of directors on a regular basis. Risks were identified through desk top research, collaboration with consultants and internal expertise on the dependencies and risks of our facilities. We also have climate scenario risk analysis completed by our facility insurance provider that incorporates a number of physical risks and their financial impact on our operations across several climate scenarios for 2030 and 2050.

Row 1

(2.2.2.1) Environmental issue

Select all that apply
☑ Forests

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply
☑ Dependencies
☑ Impacts
☑ Risks

☑ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

☑ Upstream value chain

(2.2.2.4) Coverage

Select from:

☑ Partial

(2.2.2.5) Supplier tiers covered

Select all that apply

☑ Tier 1 suppliers

(2.2.2.7) Type of assessment

Select from:

☑ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

☑ Annually

(2.2.2.9) Time horizons covered

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

(2.2.2.10) Integration of risk management process

Select from:

☑ Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

☑ National

(2.2.2.12) Tools and methods used

Enterprise Risk Management

☑ Enterprise Risk Management

☑ Risk models

Other

☑ Desk-based research

☑ Partner and stakeholder consultation/analysis

☑ Scenario analysis

(2.2.2.13) Risk types and criteria considered

Acute physical

☑ Wildfires

Chronic physical

☑ Heat stress

☑ Increased severity of extreme weather events

Policy

☑ Changes to national legislation

Market

☑ Availability and/or increased cost of certified sustainable material

☑ Availability and/or increased cost of raw materials

☑ Changing customer behavior

Reputation

☑ Increased partner and stakeholder concern and partner and stakeholder negative feedback

☑ Stigmatization of sector

Liability

☑ Moratoria and voluntary agreement

(2.2.2.14) Partners and stakeholders considered

Select all that apply

☑ Customers

☑ Investors

☑ NGOs

☑ Regulators

☑ Suppliers

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:

☑ Yes

(2.2.2.16) Further details of process

We have included a number of forest related risks into our company enterprise risk management system that is reviewed by the Board of directors on a regular basis. We have also engaged with a major supplier to get details on their scenario analysis and how changing climates are predicted to impact their ability to supply us with fibre within different climate scenarios.

Row 2

(2.2.2.1) Environmental issue

Select all that apply

☑ Water

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

☑ Direct operations

(2.2.2.4) Coverage

Select from:

☑ Partial

(2.2.2.7) Type of assessment

Select from:

☑ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

☑ Annually

(2.2.2.9) Time horizons covered

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

(2.2.2.10) Integration of risk management process

Select from:

☑ Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

☑ Site-specific

(2.2.2.12) Tools and methods used

Commercially/publicly available tools

☑ WRI Aqueduct

☑ WWF Water Risk Filter

Enterprise Risk Management

☑ Risk models

Other

☑ Partner and stakeholder consultation/analysis

(2.2.2.13) Risk types and criteria considered

Acute physical

☑ Drought

☑ Flood (coastal, fluvial, pluvial, ground water)

☑ Heavy precipitation (rain, hail, snow/ice)

Chronic physical

☑ Precipitation or hydrological variability

☑ Water stress

Policy

☑ Increased pricing of water

(2.2.2.14) Partners and stakeholders considered

Select all that apply

☑ Customers

☑ Investors

☑ Local communities

☑ Regulators

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:

☑ Yes

(2.2.2.16) Further details of process

We have included water related climate risks into our company enterprise risk management system that is reviewed by the Board of directors on a regular basis. We also have climate scenario risk analysis completed by our facility insurance provider that incorporates a number of water risks including extreme rain fall and flooding (costal and inland) and the financial impact on our operations across several scenarios
[Add row]

(2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?

(2.2.7.1) Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed

Select from:

☑ Yes

(2.2.7.2) Description of how interconnections are assessed

We have assessed interconnectedness of our environmental dependencies and risks through our Enterprise Risk Management System where we acknowledge our reliance on a stable supply of wood pulp for our manufacture process, which relies on stable forest growth and health. We are also dependent on water adjacent to our facilities for water is required for our manufacturing process. We acknowledge the dependency on a stable water supply that is connected to both river water quality and quantity to ensure we have a stable supply and the supply we do have does not need additional processing or treatment. We acknowledge that healthy rivers are connected to healthy forests and soils and that extreme weather conditions, including drought or extreme precipitation can impact local water quality.
[Fixed row]

(2.3) Have you identified priority locations across your value chain?

(2.3.1) Identification of priority locations

Select from:

☑ Yes, we are currently in the process of identifying priority locations

(2.3.2) Value chain stages where priority locations have been identified

Select all that apply

☑ Direct operations

(2.3.3) Types of priority locations identified

Sensitive locations

☑ Areas of importance for ecosystem service provision

Locations with substantive dependencies, impacts, risks, and/or opportunities

☑ Locations with substantive dependencies, impacts, risks, and/or opportunities relating to water

(2.3.4) Description of process to identify priority locations

All our facilities are next to water sources, typically rivers, that we rely on for our water intake for our manufacturing process, with the exception of our Memphis site, which is located near a river but uses ground water as its water supply. Our sites that are strictly paper converting do not have high water usage in their manufacturing processes and are not included in this portion of the identification.

(2.3.5) Will you be disclosing a list/spatial map of priority locations?

Select from:

☑ No, we do not have a list/geospatial map of priority locations

[Fixed row]

(2.4) How does your organization define substantive effects on your organization?

Risks

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ Direct operating costs

(2.4.3) Change to indicator

Select from:

☑ % increase

(2.4.4) % change to indicator

Select from:

☑ 1-10

(2.4.6) Metrics considered in definition

Select all that apply

☑ Frequency of effect occurring

☑ Time horizon over which the effect occurs

☑ Likelihood of effect occurring

(2.4.7) Application of definition

We define a substantive impact as an event or change, that would impact revenue by at least 5%, with a 90% probability of occurring. Indicators used to assess climate related impacts would include the price of pulp, facility down time due to extreme weather events and fuel costs.

Opportunities

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ Strategic customers

(2.4.3) Change to indicator

Select from:

☑ % decrease

(2.4.4) % change to indicator

Select from:

☑ 1-10

(2.4.6) Metrics considered in definition

Select all that apply

☑ Likelihood of effect occurring

(2.4.7) Application of definition

We consider consumer impacts and perceptions as part of our business development process and work to ensure we are meeting their needs and expectations when it comes to environmentally conscious offerings and product performance.
[Add row]

(2.5) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?

(2.5.1) Identification and classification of potential water pollutants

Select from:

☑ Yes, we identify and classify our potential water pollutants

(2.5.2) How potential water pollutants are identified and classified

Sites track effluent quality and quantity on a regular basis for reporting to regulatory bodies. Our sites aim to meet the prescribed requirements. Each papermaking site is equipped with a water treatment plant to ensure water effluent quality and our manufacturing process is designed to reuse water many times throughout the process
[Fixed row]

(2.5.1) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.

Row 1

(2.5.1.1) Water pollutant category

Select from:

☑ Other nutrients and oxygen demanding pollutants

(2.5.1.2) Description of water pollutant and potential impacts

Depending on the site, we track Biochemical oxygen demand (BOD), Suspended solids (SS), Adsorbable Organic Halides (AOX), Phosphorus (P) and Chemical Oxygen Demand (COD)

(2.5.1.3) Value chain stage

Select all that apply

☑ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

☑ Water recycling

☑ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

(2.5.1.5) Please explain

Sites track effluent quality and quantity on a regular basis for reporting to regulatory bodies and aim to meet prescribed requirements set by local regulatory bodies. Each site is equipped with a water treatment plant to ensure water effluent quality and our manufacturing process is designed to reuse water many times throughout the process
[Add row]

C3. Disclosure of risks and opportunities

(3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

	Environmental risks identified
Climate change	*Select from:* ☑ Yes, both in direct operations and upstream/downstream value chain
Forests	*Select from:* ☑ Yes, both in direct operations and upstream/downstream value chain
Water	*Select from:* ☑ Yes, both in direct operations and upstream/downstream value chain
Plastics	*Select from:* ☑ Yes, both in direct operations and upstream/downstream value chain

[Fixed row]

(3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.1.1.1) Risk identifier

Select from:
☑ Risk2

(3.1.1.3) Risk types and primary environmental risk driver

Policy
☑ Carbon pricing mechanisms

(3.1.1.4) Value chain stage where the risk occurs

Select from:
☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply
☑ Canada

(3.1.1.9) Organization-specific description of risk

Evolving cap & trade schemes by various provinces applicable specifically to our British Columbia and Quebec paper manufacturing facilities, increase our operating cost in these provinces. Internal resources are required to monitor and report to these provincial bodies to ensure that our GHG emissions are compliant with local regulatory schemes. Likewise, we have dedicated resources that are working towards minimizing the impact of carbon pricing through carbon reduction projects

(3.1.1.11) Primary financial effect of the risk

Select from:
☑ Increased compliance costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply
☑ Short-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:
☑ Virtually certain

(3.1.1.14) Magnitude

Select from:
☑ Medium

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

To minimize additional costs, we will need to continually retrofit and improve the energy efficiency of our impacted sites. This will increase our capex expenditure for these sites but also lead to a decrease in our operational costs in the form of utility savings

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

1800000

(3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)

5000000

(3.1.1.25) Explanation of financial effect figure

The lower estimate based on the projected increase in the Quebec cap and trade GHG cost to 2030. It covers the 2 of our facilities that currently fall under the reporting obligation but does not include our third facility that will be subject to 2023 reporting or our facility in British Columbia. The higher estimate includes these facilities at a high level.

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☑ Increase environment-related capital expenditure

(3.1.1.27) Cost of response to risk

6000000

(3.1.1.28) Explanation of cost calculation

To reduce our risk and expensed under a cap and trade environment, we are focused on energy efficiency projects and alternative fuel sourcing for facilities under these regulations to minimize our GHG emissions to the greatest extent possible.

(3.1.1.29) Description of response

These include utilizing steam from Cogen power plant operated by our affiliates and a heat recovery mechanism in Quebec that are projected to save 22,500 MT combined of carbon per year at projected cost of 6 millions. Not included in the cost is a biofuel generator in BC that is already operational, with plans to expand.

Forests

(3.1.1.1) Risk identifier

Select from:

☑ Risk1

(3.1.1.2) Commodity

Select all that apply

☑ Timber products

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

☑ Wildfires

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Upstream value chain

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Brazil

☑ Canada

(3.1.1.9) Organization-specific description of risk

Our business is significantly dependent upon access to pulp to manufacture tissue products. We are currently sourcing this pulp from the Canadian and Brazilian wood basins. Significant fires could cause a disruption in market pulp supply and increase costs while decreasing availability of our source material, pulp.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased indirect [operating] costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ More likely than not

(3.1.1.14) Magnitude

Select from:

☑ Medium

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

We estimated at a potential price increase could be between 2% and 5% of our costs of procuring fibre. If the cost of raw material, pulp, increased, it is very likely that a sizeable amount of the cost increase would be past on to the consumer to maintain operational profitability

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

12000000

(3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

32000000

(3.1.1.25) Explanation of financial effect figure

We estimated at a potential price increase could be between 2% and 5% of our costs of procuring fibre. If the cost of raw material, pulp, increased, it is very likely that a sizeable amount of the cost increase would be past on to the consumer to maintain operational profitability.

(3.1.1.26) Primary response to risk

Policies and plans

☑ Increased use of sustainably sourced materials

(3.1.1.27) Cost of response to risk

0

(3.1.1.28) Explanation of cost calculation

We do not have the cost of these measures currently available, as sourcing is highly weighted towards cost avoidance, so this factor improves our bottom line. In regards to 3rd party certifications, FSC, SFI/PEFC, these are absolute requirements for our suppliers - there has been no work done to see the cost difference between uncertified vs. 3rd party certified pulp suppliers at this time

(3.1.1.29) Description of response

By diversifying our suppliers and ensuring we only source from 3rd party certified sources such as FSC and SFI/PEFC, we can help mitigate the risk of a disruption in supply due to fire, and ensure that our suppliers are following forest management best practices. We have spread out our sourcing of material to different regions for many years and have had FSC certification and expectations of our suppliers since 2011 and will continue for the foreseeable future

Water

(3.1.1.1) Risk identifier

Select from:

☑ Risk3

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

☑ Flooding (coastal, fluvial, pluvial, groundwater)

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Canada

☑ United States of America

(3.1.1.7) River basin where the risk occurs

Select all that apply

☑ Fraser River

☑ Mississippi River

(3.1.1.9) Organization-specific description of risk

Our facilities are generally located next to rivers which we use as a source for our water consumption. Some rivers have been assessed to be at risk of flooding due to changing rainfall conditions and this flooding has the potential to impact our operation capacity at these sites

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Disruption in production capacity

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ About as likely as not

(3.1.1.14) Magnitude

Select from:

☑ Medium

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Financial impact would occur if a facility was rendered inoperable due to flooding conditions. To ensure supply, we would need to outsource paper production and converting in the event our other sites could not full absorb the production demand, resulting in lower margins for our outsource manufactured products

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ No

(3.1.1.26) Primary response to risk

Policies and plans

☑ Develop flood emergency plans

(3.1.1.27) Cost of response to risk

100000

(3.1.1.28) Explanation of cost calculation

The cost to develop and maintain flood emergency plans for each of our sites. The cost is mainly up front

(3.1.1.29) Description of response

As each site is situated close to a river, each site has some risk of flooding if the respective river experiences flooding. Flood plans ensure there is a standard operating procedure for plant staff in the case of a flood and helps to mitigate down time due to flood disruptions by actioning the flood plan and its preventive measures

Plastics

(3.1.1.1) Risk identifier

Select from:

☑ Risk4

(3.1.1.3) Risk types and primary environmental risk driver

Policy

☑ Changes to national legislation

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Downstream value chain

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Canada

☑ United States of America

(3.1.1.9) Organization-specific description of risk

Many of our packages include LDPE #4 and while it is minimal weight compared to our other packaging (10% poly, 90% fibre) it is a hard to recycle material and is falling under increasing scrutiny from regulators. The cost impact for plastic Extended Producer Responsibility (EPR) fees is increasing and there is potential for further regulation on the material which could increase packaging costs.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased direct costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Short-term

☑ Medium-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Likely

(3.1.1.14) Magnitude

Select from:

☑ Medium-low

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

We anticipate minor cost increases if we were mandated to switch to a percent PCR poly material but are looking to offset those with other packaging reduction initiatives.

(3.1.1.26) Primary response to risk

Diversification

☑ Increase supplier diversification

(3.1.1.29) Description of response

We are working to source suppliers who can provide PCR poly materials at minimal increased costs
[Add row]

(3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.

Climate change

(3.1.2.1) Financial metric

Select from:

☑ Assets

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

5000000

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:
☑ 1-10%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

10000000

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:
☑ 1-10%

(3.1.2.7) Explanation of financial figures

Financial costs here are related to the replacement value of assets or to bring back to full operation capacity in the event of a disruption

Forests

(3.1.2.1) Financial metric

Select from:
☑ Revenue

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

2000000

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:
☑ Less than 1%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

1700000

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:
☑ Less than 1%

(3.1.2.7) Explanation of financial figures

The cost reported is to procure alternative fibre sources or downtime to find other sources of fibre

Water

(3.1.2.1) Financial metric

Select from:
☑ OPEX

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

3000000

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:
☑ 1-10%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

3000000

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

☑ 1-10%

(3.1.2.7) Explanation of financial figures

This is the estimated financial cost to source the water in the event water withdrawal prices increase substantially in the future
[Add row]

(3.2) Within each river basin, how many facilities are exposed to substantive effects of water-related risks, and what percentage of your total number of facilities does this represent?

Row 1

(3.2.1) Country/Area & River basin

United States of America

☑ Fraser River

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ 1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☑ 11-20%

(3.2.11) Please explain

Our New Westminister facility, situated along the Fraser River, accounts for about 17% of our paper making production
[Add row]

(3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?

	Water-related regulatory violations	Comment
	Select from: ☑ No	*There were no violations against the company in the reporting year*

[Fixed row]

(3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?

Select from:

☑ Yes

(3.5.1) Select the carbon pricing regulation(s) which impact your operations.

Select all that apply

☑ BC carbon tax

☑ Québec CaT - ETS

(3.5.2) Provide details of each Emissions Trading Scheme (ETS) your organization is regulated by.

Québec CaT - ETS

(3.5.2.1) % of Scope 1 emissions covered by the ETS

66

(3.5.2.2) % of Scope 2 emissions covered by the ETS

0

(3.5.2.3) Period start date

01/01/2023

(3.5.2.4) Period end date

12/31/2023

(3.5.2.5) Allowances allocated

193689

(3.5.2.6) Allowances purchased

0

(3.5.2.7) Verified Scope 1 emissions in metric tons CO2e

100

(3.5.2.8) Verified Scope 2 emissions in metric tons CO2e

100

(3.5.2.9) Details of ownership

Select from:
☑ Facilities we own and operate

(3.5.2.10) Comment

no additional comment
[Fixed row]

(3.5.3) Complete the following table for each of the tax systems you are regulated by.

BC carbon tax

(3.5.3.1) Period start date

01/01/2023

(3.5.3.2) Period end date

12/31/2023

(3.5.3.3) % of total Scope 1 emissions covered by tax

7

(3.5.3.4) Total cost of tax paid

1026683.38

(3.5.3.5) Comment

no additional comment
[Fixed row]

(3.5.4) What is your strategy for complying with the systems you are regulated by or anticipate being regulated by?

We have an appointed team member with senior leadership providing oversight to keep track of our Carbon Allowances and expenditures in Quebec's Cap and Trade system to ensure that we have enough credits to retire at the end of each reporting period. To minimize risk, we are monitoring, tracking as well as implement capital projects to reduce GHG emissions and energy consumption in all of our sites to reduce our exposure to these regulatory systems, including the use of a Cogen facility in Quebec and the installation of a biomass facility in British Columbia. We also participate in government and energy distributor grant programs to accelerate our implementation and have a multi-year list of projects to be implemented, given funding approval, to ensure continuous improvement in our energy reduction and GHG emission profiles

(3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

	Environmental opportunities identified
Climate change	*Select from:* ☑ Yes, we have identified opportunities, and some/all are being realized
Forests	*Select from:* ☑ Yes, we have identified opportunities, and some/all are being realized
Water	*Select from:* ☑ Yes, we have identified opportunities, and some/all are being realized

[Fixed row]

(3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp1

(3.6.1.2) Commodity

Select all that apply

☑ Not applicable

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Energy source

☑ Use of low-carbon energy sources

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ Canada

☑ United States of America

(3.6.1.8) Organization specific description

We are working throughout our sites to develop a transition plan to electrified and lowered carbon energy sources to reduce our reliance on fossil fuels and reduce the potential impact of carbon pricing mechanisms

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Returns on investment in low-emission technology

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ The opportunity has already had a substantive effect on our organization in the reporting year

(3.6.1.12) Magnitude

Select from:

☑ Medium

(3.6.1.13) Effect of the opportunity on the financial position, financial performance and cash flows of the organization in the reporting period

Energy efficiency projects in the reporting period have led to annual operations cost avoidance through the reduction of energy consumption, saving the company an estimated 200k per year

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ Yes

(3.6.1.16) Financial effect figure in the reporting year (currency)

200000

(3.6.1.23) Explanation of financial effect figures

This is the net ROI of the projects that were completed in our FY 2023

(3.6.1.24) Cost to realize opportunity

300000

(3.6.1.25) Explanation of cost calculation

This is our net cost to fund the energy reduction projects in the reporting year, FY 2023

(3.6.1.26) Strategy to realize opportunity

All of our CAPEX energy projects go through our standard CAPEX approval process and consider net cost, potential GHG savings per year, recurring fiscal savings among other considerations

Forests

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp2

(3.6.1.2) Commodity

Select all that apply

☑ Timber products

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Capital flow and financing

☑ Price premium for deforestation and conversion-free materials

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Upstream value chain

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ Brazil

☑ Canada

(3.6.1.8) Organization specific description

We are sourcing from suppliers that are third party certified with a strong preference for FSC material. Year over year, we have been increasing the amount of FSC material purchased, representing 89% of total pulp purchases in 2023, despite its premium cost

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Increased revenues resulting from increased demand for products and services

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ The opportunity has already had a substantive effect on our organization in the reporting year

(3.6.1.12) Magnitude

Select from:

☑ Medium

(3.6.1.13) Effect of the opportunity on the financial position, financial performance and cash flows of the organization in the reporting period

Certified fibre typically has a small premium price included as part of the commodity cost for pulp. We source pulp as our main manufacturing ingredient so for every ton of certified pulp we purchase there is a small mark up in our OPEX costs vs non-certified material

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ Yes

(3.6.1.16) Financial effect figure in the reporting year (currency)

4000000

(3.6.1.23) Explanation of financial effect figures

This is a rough estimate of the premium price we pay to purchase certified pulp across our operations

(3.6.1.24) Cost to realize opportunity

0

(3.6.1.25) Explanation of cost calculation

there is no cost to realize the opportunity

(3.6.1.26) Strategy to realize opportunity

We have a dedicated sourcing director responsible for securing our pulp supply. They work with various suppliers in the market, but only accept proposals from companies who can supply 3rd party certified fibre

Water

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp3

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Resource efficiency

☑ Reduced water usage and consumption

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ Canada

☑ United States of America

(3.6.1.6) River basin where the opportunity occurs

Select all that apply

☑ Fraser River

☑ Mississippi River

(3.6.1.8) Organization specific description

We developing and identifying potential water savings initiatives throughout our facility portfolio in anticipation of increased water withdrawal costs

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Reduced direct costs

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☑ Likely (66–100%)

(3.6.1.12) Magnitude

Select from:
☑ Medium-low

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

We anticipate moderate OPEX savings from water reduction initiatives that are actioned at our manufacturing site due to reduced water usage

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:
☑ No

(3.6.1.24) Cost to realize opportunity

0

(3.6.1.25) Explanation of cost calculation

We are still in the exploratory phase of this initiative as water price increases are a recent impact to our business

(3.6.1.26) Strategy to realize opportunity

We are establishing a cross functional team to identify opportunities across our sites and standardize how we measure and manage water usage
[Add row]

(3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.

Climate change

(3.6.2.1) Financial metric

Select from:
☑ CAPEX

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

1000000

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:
☑ 1-10%

(3.6.2.4) Explanation of financial figures

This is a rough estimate for the relative spend on environmental related CAPEX compared to all other CAPEX spend in the reporting year

Forests

(3.6.2.1) Financial metric

Select from:
☑ OPEX

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

4000000

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:
☑ 1-10%

(3.6.2.4) Explanation of financial figures

This is roughly the premium for purchasing our certified fibre vs purchasing non-certified fibre

Water

(3.6.2.1) Financial metric

Select from:

☑ OPEX

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

0

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

☑ Less than 1%

(3.6.2.4) Explanation of financial figures

This figure has not been calculated at this time
[Add row]

C4. Governance

(4.1) Does your organization have a board of directors or an equivalent governing body?

(4.1.1) Board of directors or equivalent governing body

Select from:

☑ Yes

(4.1.2) Frequency with which the board or equivalent meets

Select from:

☑ Quarterly

(4.1.3) Types of directors your board or equivalent is comprised of

Select all that apply

☑ Executive directors or equivalent

☑ Non-executive directors or equivalent

☑ Independent non-executive directors or equivalent

(4.1.4) Board diversity and inclusion policy

Select from:

☑ No

[Fixed row]

(4.1.1) Is there board-level oversight of environmental issues within your organization?

Climate change

(4.1.1.1) Board-level oversight of this environmental issue

Select from:

☑ Yes

Forests

(4.1.1.1) Board-level oversight of this environmental issue

Select from:

☑ Yes

Water

(4.1.1.1) Board-level oversight of this environmental issue

Select from:

☑ Yes

Biodiversity

(4.1.1.1) Board-level oversight of this environmental issue

Select from:

☑ No, but we plan to within the next two years

(4.1.1.2) Primary reason for no board-level oversight of this environmental issue

Select from:

☑ Not an immediate strategic priority

(4.1.1.3) Explain why your organization does not have board-level oversight of this environmental issue

We are still developing our understanding of how we are impacting biodiversity and how we can improve biodiversity outcomes in value chains we can influence
[Fixed row]

(4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board's oversight of environmental issues.

Climate change

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

- ☑ Board chair
- ☑ Director on board
- ☑ Other C-Suite Officer
- ☑ Board-level committee
- ☑ Chief Executive Officer (CEO)
- ☑ Chief Financial Officer (CFO)
- ☑ Chief Sustainability Officer (CSO)

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

- ☑ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

- ☑ Board Terms of Reference
- ☑ Board mandate
- ☑ Individual role descriptions

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

- ☑ Scheduled agenda item in some board meetings – at least annually

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- ☑ Reviewing and guiding annual budgets
- ☑ Overseeing and guiding scenario analysis
- ☑ Overseeing the setting of corporate targets
- ☑ Monitoring progress towards corporate targets
- ☑ Approving corporate policies and/or commitments
- ☑ Overseeing and guiding the development of a business strategy
- ☑ Overseeing and guiding acquisitions, mergers, and divestitures
- ☑ Monitoring supplier compliance with organizational requirements
- ☑ Monitoring compliance with corporate policies and/or commitments
- ☑ Overseeing and guiding the development of a climate transition plan
- ☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities
- ☑ Reviewing and guiding innovation/R&D priorities
- ☑ Approving and/or overseeing employee incentives
- ☑ Overseeing and guiding major capital expenditures
- ☑ Monitoring the implementation of the business strategy
- ☑ Overseeing reporting, audit, and verification processes

(4.1.2.7) Please explain

CEO holds overall responsibility for climate-related issues, provides guidance and approves sustainability targets, and reports to the Board on risks, objectives, and performance vs. objectives. CEO exerts top-down direction to the sustainability team to achieve goals and provide detailed plans on how goals will be achieved. This includes the creation of our long term 2030 sustainability targets that were approved in 2020 by the board and includes carbon and water reduction goals as well as exclusive use of 3rd party certified fibre as well as plastic packaging reduction targets. The Board completes a bi-annual review of strategy, risks and climate-related objectives to ensure the company is on track to meet our climate related targets. Long term planning--including capital required to achieve objectives--is determined by management and approved for immediate or future spending

Forests

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

- ☑ Board chair
- ☑ Director on board
- ☑ Other C-Suite Officer
- ☑ Board-level committee
- ☑ Chief Executive Officer (CEO)
- ☑ Chief Financial Officer (CFO)
- ☑ Chief Sustainability Officer (CSO)

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

- ☑ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

- ☑ Board Terms of Reference
- ☑ Board mandate
- ☑ Individual role descriptions

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☑ Scheduled agenda item in some board meetings – at least annually

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☑ Reviewing and guiding annual budgets
☑ Overseeing and guiding scenario analysis
☑ Overseeing the setting of corporate targets
☑ Monitoring progress towards corporate targets
☑ Approving corporate policies and/or commitments
☑ Overseeing and guiding the development of a business strategy
☑ Monitoring supplier compliance with organizational requirements
☑ Monitoring compliance with corporate policies and/or commitments
☑ Overseeing and guiding the development of a climate transition plan
☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities
☑ Reviewing and guiding innovation/R&D priorities
☑ Approving and/or overseeing employee incentives
☑ Overseeing and guiding major capital expenditures
☑ Monitoring the implementation of the business strategy
☑ Overseeing reporting, audit, and verification processes

(4.1.2.7) Please explain

Responsible for oversight of all divisional operations as well as sustainability initiatives including forest-related issues, such as certifications, material cost and risks. The Board sets the direction for 3rd party certification, including our goal to source all timber pulp from FSC or SFI/PEFC sources. This is one of our long-term goals and strategies to reduce our Forest risk, but ensuring our suppliers are using the best forest management practices and are regularly audited through their 3rd party certifications

Water

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

☑ Board chair
☑ Director on board
☑ Other C-Suite Officer
☑ Board-level committee
☑ Chief Executive Officer (CEO)
☑ Chief Financial Officer (CFO)
☑ Chief Sustainability Officer (CSO)

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

☑ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

☑ Board Terms of Reference
☑ Board mandate
☑ Individual role descriptions

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☑ Scheduled agenda item in some board meetings – at least annually

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☑ Reviewing and guiding annual budgets
☑ Overseeing and guiding scenario analysis
☑ Overseeing the setting of corporate targets
☑ Monitoring progress towards corporate targets
☑ Approving corporate policies and/or commitments
☑ Monitoring compliance with corporate policies and/or commitments
☑ Overseeing and guiding the development of a climate transition plan
☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities
☑ Reviewing and guiding innovation/R&D priorities
☑ Approving and/or overseeing employee incentives
☑ Overseeing and guiding major capital expenditures
☑ Monitoring the implementation of the business strategy
☑ Overseeing and guiding the development of a business strategy

(4.1.2.7) Please explain

CEO holds overall responsibility for climate-related issues, provides guidance and approves sustainability targets, and reports to the Board on risks, objectives, and performance vs. objectives. CEO exerts top-down direction to the sustainability team to achieve goals and provide detailed plans on how goals will be achieved. This includes the creation of our long term 2030 sustainability targets that were approved in 2020 by the board and includes carbon and water reduction goals as well as certified fibre and plastic packaging reduction targets. The board completes a bi-annual review of strategy, risks and climate-related objectives to ensure the company is on track to meet our climate related targets. Long term planning including capital required to achieve objectives is determined by management and approved for immediate or future spending
[Fixed row]

(4.2) Does your organization’s board have competency on environmental issues?

Climate change

(4.2.1) Board-level competency on this environmental issue

Select from:

☑ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

☑ Consulting regularly with an internal, permanent, subject-expert working group

☑ Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Experience

☑ Active member of an environmental committee or organization

Forests

(4.2.1) Board-level competency on this environmental issue

Select from:

☑ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

☑ Consulting regularly with an internal, permanent, subject-expert working group

☑ Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Experience

☑ Active member of an environmental committee or organization

Water

(4.2.1) Board-level competency on this environmental issue

Select from:

☑ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

☑ Consulting regularly with an internal, permanent, subject-expert working group

☑ Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Experience

☑ Active member of an environmental committee or organization

[Fixed row]

(4.3) Is there management-level responsibility for environmental issues within your organization?

Climate change

(4.3.1) Management-level responsibility for this environmental issue

Select from:

☑ Yes

Forests

(4.3.1) Management-level responsibility for this environmental issue

Select from:

☑ Yes

Water

(4.3.1) Management-level responsibility for this environmental issue

Select from:

☑ Yes

Biodiversity

(4.3.1) Management-level responsibility for this environmental issue

Select from:

☑ No, but we plan to within the next two years

(4.3.2) Primary reason for no management-level responsibility for environmental issues

Select from:

☑ Not an immediate strategic priority

(4.3.3) Explain why your organization does not have management-level responsibility for environmental issues

We are still working on developing our understanding of our company's risk and opportunities around biodiversity and are actively working to establish our internal knowledge of biodiversity impacts that expand past our certified fibre commitment
[Fixed row]

(4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities
☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities
☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing public policy engagement related to environmental issues
☑ Managing supplier compliance with environmental requirements
☑ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

☑ Monitoring compliance with corporate environmental policies and/or commitments
☑ Measuring progress towards environmental corporate targets
☑ Setting corporate environmental policies and/or commitments
☑ Setting corporate environmental targets

Strategy and financial planning

☑ Developing a climate transition plan
☑ Managing annual budgets related to environmental issues
☑ Implementing the business strategy related to environmental issues
☑ Developing a business strategy which considers environmental issues
☑ Managing environmental reporting, audit, and verification processes
☑ Managing major capital and/or operational expenditures relating to environmental issues
☑ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

Other

☑ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ Quarterly

(4.3.1.6) Please explain

The CEO is provided information through the company Enterprise Risk Management System on environmental and climate impacts, risks and dependencies, which includes future trends and management of these impacts. The CEO signs off on all policies, including public policies related to suppliers and environmental outcomes. The CEO is provided quarterly updates on progress towards our environmental commitments and targets and provided approval on all environmental policies and targets. Through the CSO, the company is working on developing environmental scenario analysis through work with 3rd parties and have begun work on developing a climate transition plan. CEO has oversight on overall business strategy which includes consideration and implementation of environmental issues that effect the company. Both sustainability/ environmental budgets and CAPEX budgets are approved by the CEO. The CEO approves yearly Sustainability report that includes disclosures aligned to GRI, TCFD and SASB as well as 3rd party verification of GHG emissions. The CEO has oversight of product innovation and approves new R&D related activities. Employees with direct influence over environmental targets have performances incentives linked to their variable pay that are approved and reviewed by the CEO.

Forests

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing public policy engagement related to environmental issues

☑ Managing supplier compliance with environmental requirements

Policies, commitments, and targets

☑ Monitoring compliance with corporate environmental policies and/or commitments

☑ Measuring progress towards environmental corporate targets

☑ Setting corporate environmental policies and/or commitments

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Developing a climate transition plan

☑ Conducting environmental scenario analysis

☑ Managing annual budgets related to environmental issues

☑ Implementing the business strategy related to environmental issues

☑ Developing a business strategy which considers environmental issues

☑ Managing environmental reporting, audit, and verification processes

☑ Managing major capital and/or operational expenditures relating to environmental issues

☑ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

Other

☑ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ Quarterly

(4.3.1.6) Please explain

The CEO is provided information through the company Enterprise Risk Management System on environmental and climate impacts, risks and dependencies, which includes future trends and management of these impacts. The CEO signs off on all policies, including public policies related to suppliers and environmental outcomes. Through annual 3rd party audits, the CEO is provided assurance of supplier compliance with our Chain of Custody program. The CEO is provided quarterly updates on progress towards our environmental commitments and targets and provided approval on all environmental policies and targets. Through the CSO, the company is working on developing environmental scenario analysis through work with 3rd parties and have begun work on developing a climate transition plan. CEO has oversight on overall business strategy which includes consideration and implementation of environmental issues that effect the company. Both sustainability/ environmental budgets and CAPEX budgets are approved by the CEO. The CEO approves yearly Sustainability report that includes disclosures aligned to GRI, TCFD and SASB as well as 3rd party verification of GHG emissions. The CEO has oversight of product innovation and approves new R&D related activities. Employees with direct influence over environmental targets have performances incentives linked to their variable pay that are approved and reviewed by the CEO.

Water

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing public policy engagement related to environmental issues

☑ Managing supplier compliance with environmental requirements

Policies, commitments, and targets

☑ Monitoring compliance with corporate environmental policies and/or commitments

☑ Measuring progress towards environmental corporate targets

☑ Setting corporate environmental policies and/or commitments

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Developing a climate transition plan

☑ Conducting environmental scenario analysis

☑ Managing annual budgets related to environmental issues

☑ Implementing the business strategy related to environmental issues

☑ Developing a business strategy which considers environmental issues

☑ Managing environmental reporting, audit, and verification processes

☑ Managing major capital and/or operational expenditures relating to environmental issues

☑ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

Other

☑ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ Quarterly

(4.3.1.6) Please explain

The CEO is provided information through the company Enterprise Risk Management System on environmental and climate impacts, risks and dependencies, which includes future trends and management of these impacts. The CEO signs off on all policies, including public policies related to suppliers and environmental outcomes. The CEO is provided quarterly updates on progress towards our Environmental commitments and targets and provided approval on all environmental policies and targets. Through the CSO, the company is working on developing environmental scenario analysis through work with 3rd parties and have begun work on developing a climate transition plan. CEO has oversight on overall business strategy which includes consideration and implementation of environmental issues that effect the company. Both sustainability/ environmental budgets and CAPEX budgets are approved by the CEO. The CEO approves yearly Sustainability report that includes disclosures aligned to GRI, TCFD and SASB as well as 3rd party verification of GHG emissions. The CEO has oversight of product innovation and approves new R&D related activities. Employees with direct influence over environmental targets have performances incentives linked to their variable pay that are approved and reviewed by the CEO.
[Add row]

(4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?

Climate change

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☑ Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

100

(4.5.3) Please explain

All of the members of our Senior leadership team have variable compensation in the form of bonuses tied to the achievement of yearly progress towards our Reimagine 2030 sustainability goals. These goals include a GHG reduction target

Forests

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☑ Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

100

(4.5.3) Please explain

All of the members of our Senior leadership team have variable compensation in the form of bonuses tied to the achievement of yearly progress towards our Reimagine 2030 sustainability goals. These goals include a commitment to source 100% of our pulp used for manufacturing as 3rd party certified.

Water

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☑ Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

100

(4.5.3) Please explain

All of the members of our Senior leadership team have variable compensation in the form of bonuses tied to the achievement of yearly progress towards our Reimagine 2030 sustainability goals. These goals include a water reduction target
[Fixed row]

(4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Chief Executive Officer (CEO)

(4.5.1.2) Incentives

Select all that apply

☑ Bonus - % of salary

☑ Salary increase

(4.5.1.3) Performance metrics

Targets

☑ Achievement of environmental targets

Emission reduction

☑ Reduction in emissions intensity

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☑ Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

The incentive is in the form of an annual bonus where hitting yearly targets contributes to the completion of prerequisites for receiving the full or partial bonus amount.

(4.5.1.6) How the position’s incentives contribute to the achievement of your environmental commitments and/or climate transition plan

The incentives at the leadership team level ensure that environmental outcomes are strongly considered throughout the year, including during the budget setting process and corrective actions are taken through the year when quarterly updates indicate that progress is off-track.

Forests

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Chief Executive Officer (CEO)

(4.5.1.2) Incentives

Select all that apply

☑ Bonus - % of salary

☑ Salary increase

(4.5.1.3) Performance metrics

Targets

☑ Achievement of environmental targets

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☑ Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

The incentive is in the form of an annual bonus where hitting yearly targets contributes to the completion of prerequisites for receiving the full or partial bonus amount

(4.5.1.6) How the position’s incentives contribute to the achievement of your environmental commitments and/or climate transition plan

The incentives at the leadership team level ensure that environmental outcomes are strongly considered throughout the year, including during the budget setting process and corrective actions are taken through the year when quarterly updates indicate that progress is off-track.

Water

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Chief Executive Officer (CEO)

(4.5.1.2) Incentives

Select all that apply

☑ Bonus - % of salary

☑ Salary increase

(4.5.1.3) Performance metrics

Targets

☑ Achievement of environmental targets

Resource use and efficiency

☑ Improvements in water efficiency – direct operations

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☑ Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

The incentive is in the form of an annual bonus where hitting yearly targets contributes to the completion of prerequisites for receiving the full or partial bonus amount

(4.5.1.6) How the position’s incentives contribute to the achievement of your environmental commitments and/or climate transition plan

The incentives at the leadership team level ensure that environmental outcomes are strongly considered throughout the year, including during the budget setting process and corrective actions are taken through the year when quarterly updates indicate that progress is off-track.
[Add row]

(4.6) Does your organization have an environmental policy that addresses environmental issues?

	Does your organization have any environmental policies?
	Select from: ☑ Yes

[Fixed row]

(4.6.1) Provide details of your environmental policies.

Row 1

(4.6.1.1) Environmental issues covered

Select all that apply
☑ Climate change
☑ Forests
☑ Water

(4.6.1.2) Level of coverage

Select from:
☑ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply
☑ Direct operations
☑ Upstream value chain
☑ Downstream value chain

(4.6.1.4) Explain the coverage

The coverage of our policies covers our suppliers, including pulp and plastics, our direct operations - how our sites are expected to operate and conduct themselves as well as downstream partners that perform transportation or other outsourced activities for the company

(4.6.1.5) Environmental policy content

Environmental commitments
☑ Commitment to avoidance of negative impacts on threatened and protected species
☑ Commitment to comply with regulations and mandatory standards
☑ Commitment to take environmental action beyond regulatory compliance
☑ Commitment to respect legally designated protected areas

Water-specific commitments
☑ Commitment to control/reduce/eliminate water pollution

Social commitments
☑ Commitment to secure Free, Prior, and Informed Consent (FPIC) of indigenous people and local communities

Additional references/Descriptions
☑ Description of environmental requirements for procurement

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply
☑ No, but we plan to align in the next two years

(4.6.1.7) Public availability

Select from:
☑ Publicly available

(4.6.1.8) Attach the policy

produits_kruger_politique_environnementale_juin2023_en_v1.pdf
[Add row]

(4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

(4.10.1) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

Select from:
☑ Yes

(4.10.2) Collaborative framework or initiative

Select all that apply
☑ Forest Stewardship Council (FSC)
☑ Programme for the Endorsement of Forest Certification (PEFC)
☑ Sustainable Forestry Initiative (SFI)

(4.10.3) Describe your organization's role within each framework or initiative

We are certified and supportive to each of these organizations frameworks and abide by the requirements put for by each to maintain out good standing
[Fixed row]

(4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?

(4.11.1) External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment

Select all that apply
☑ Yes, we engaged indirectly through, and/or provided financial or in-kind support to a trade association or other intermediary organization or individual whose activities could influence policy, law, or regulation

(4.11.2) Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals

Select from:
☑ No, but we plan to have one in the next two years

(4.11.5) Indicate whether your organization is registered on a transparency register

Select from:
☑ No

(4.11.8) Describe the process your organization has in place to ensure that your external engagement activities are consistent with your environmental commitments and/or transition plan

We are a member of Food, Health & Consumer Products of Canada (FHCP). This organization of manufacturers and producers is working to reduce the environmental impact of consumer products within Canada that would ultimately reduce our scope 3 emissions. Activities are reviewed with the VP sustainability on an as needed basis to ensure alignment with our company and climate impact goals
[Fixed row]

(4.11.2) Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.

Row 1

(4.11.2.1) Type of indirect engagement

Select from:
☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

North America
☑ Other trade association in North America, please specify

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☑ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ No, we did not attempt to influence their position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

Sustainability is a key priority for industry, government and the public. On behalf of our member companies, FHCP is committed to providing leadership in working together to protect and conserve our resources. Packaging waste diversion programs and Extended Producer Responsibility (EPR) is one tactic of FHCP's and our members' broader approach to environmental sustainability. That approach commits us to work with all levels of government and industry stakeholders to increase recycling of food and consumer product packaging in Canada, with the shared goal of reducing packaging waste sent to landfill. FHCP's Sustainability Strategy is focused on promoting responsible stewardship and sustainability policies and practices. Stewardship is a key priority for FHCP and its members. FHCP plays a focused lobbying role supporting the development of provincial packaging stewardship/EPR legislation and programs as per our EPR policy position. FHCP is engaged in all packaging stewardship programs in Canada and serves as s a valuable resource to members in helping them comply with programs through our informative communications and stewardship tools. FHCP is also currently in the process of evolving and broadening FHCP's work on environmental sustainability, with the goal of taking a more holistic approach to our environmental priorities. FHCP is developing a Climate Change position, which will also address food waste and responsible packaging. The environment is of the utmost importance to the Canadian food, beverage and consumer products industry. All across the country, we see evidence of an industry that is taking significant steps to conserve water, improve energy efficiency, reduce greenhouse gas emissions, reduce waste and encourage sustainable packaging initiatives.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is not aligned

[Add row]

(4.12) Have you published information about your organization's response to environmental issues for this reporting year in places other than your CDP response?

Select from:

☑ Yes

(4.12.1) Provide details on the information published about your organization's response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.

Row 1

(4.12.1.1) Publication

Select from:

☑ In voluntary sustainability reports

(4.12.1.3) Environmental issues covered in publication

Select all that apply

☑ Climate change

☑ Forests

☑ Water

☑ Biodiversity

(4.12.1.4) Status of the publication

Select from:

☑ Complete

(4.12.1.5) Content elements

Select all that apply

☑ Strategy
☑ Governance
☑ Emission targets
☑ Emissions figures
☑ Commodity volumes
☑ Water pollution indicators
☑ Content of environmental policies
☑ Risks & Opportunities
☑ Value chain engagement
☑ Dependencies & Impacts
☑ Public policy engagement
☑ Water accounting figures

(4.12.1.6) Page/section reference

page 46 to 84

(4.12.1.7) Attach the relevant publication

Kruger Products Sustainability Report -2023 EN.pdf

(4.12.1.8) Comment

This is our annual sustainability report that includes disclosures to GRI, TCFD and SASB

Row 2

(4.12.1.1) Publication

Select from:
☑ In mainstream reports

(4.12.1.3) Environmental issues covered in publication

Select all that apply
☑ Climate change
☑ Forests
☑ Water

(4.12.1.4) Status of the publication

Select from:
☑ Complete

(4.12.1.5) Content elements

Select all that apply
☑ Content of environmental policies
☑ Governance
☑ Strategy
☑ Emissions figures
☑ Emission targets

(4.12.1.6) Page/section reference

See ESG Section, pg 13-15

(4.12.1.7) Attach the relevant publication

annual-information-form-kp-tissue-2023-vfinal.pdf

(4.12.1.8) Comment

This is the Annual Information Form for our publicly traded entity KP Tissue
[Add row]

C5. Business strategy

(5.1) Does your organization use scenario analysis to identify environmental outcomes?

Climate change

(5.1.1) Use of scenario analysis

Select from:
☑ Yes

(5.1.2) Frequency of analysis

Select from:
☑ Annually

Forests

(5.1.1) Use of scenario analysis

Select from:
☑ Yes

(5.1.2) Frequency of analysis

Select from:
☑ Every two years

Water

(5.1.1) Use of scenario analysis

Select from:
☑ Yes

(5.1.2) Frequency of analysis

Select from:
☑ Annually
[Fixed row]

(5.1.1) Provide details of the scenarios used in your organization’s scenario analysis.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios
☑ RCP 4.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:
☑ No SSP used

(5.1.1.3) Approach to scenario

Select from:
☑ Quantitative

(5.1.1.4) Scenario coverage

Select from:
☑ Facility

(5.1.1.5) Risk types considered in scenario

Select all that apply
☑ Acute physical
☑ Chronic physical
☑ Liability

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 1.6ºC - 1.9ºC

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Changes to the state of nature

☑ Number of ecosystems impacted

☑ Climate change (one of five drivers of nature change)

Finance and insurance

☑ Cost of capital

☑ Sensitivity of capital (to nature impacts and dependencies)

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The scenario is limited to physical impacts of our manufacturing sites. Each site is assigned its own risk and impact rating based on its physical location. Impacts are defined as events that cause business interruptions that could potentially negatively affect site operations. The scenario considers the impacts due to extreme precipitation, wind, temperature, drought and sea level rise.

(5.1.1.11) Rationale for choice of scenario

This scenario analysis was provided by our insurance provider to help highlight and mitigate potential impacts due to climate change on the operations of our sites

Forests

(5.1.1.1) Scenario used

Physical climate scenarios

☑ Customized publicly available climate physical scenario, please specify **:**BCC-CSM2, CanESMS, CNRM-CM6, CNRM-ESM4, IPSL-CM6A, MIROC6, MICRO-ES2L, MRI-ESM2

(5.1.1.3) Approach to scenario

Select from:

☑ Quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Country/area

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

☑ Technology

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 2.0ºC - 2.4ºC

(5.1.1.7) Reference year

2021

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2040

☑ 2060
☑ 2080
☑ 2100

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts
☑ Changes to the state of nature
☑ Changes in ecosystem services provision

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The scenario is focused on the growth of a suppliers tree species in their owned growing locations and does not consider physical infrastructure or impact to harvestability

(5.1.1.11) Rationale for choice of scenario

The scenario analysis was conducted by one of our major pulp suppliers to determine the risk to the operations and the mitigating response they are preparing as climate impacts fibre growth

Water

(5.1.1.1) Scenario used

Physical climate scenarios
☑ RCP 4.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:
☑ No SSP used

(5.1.1.3) Approach to scenario

Select from:
☑ Quantitative

(5.1.1.4) Scenario coverage

Select from:
☑ Facility

(5.1.1.5) Risk types considered in scenario

Select all that apply
☑ Acute physical
☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:
☑ 1.6ºC - 1.9ºC

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply
☑ 2030
☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts
☑ Changes to the state of nature
☑ Changes in ecosystem services provision

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The scenario is limited to physical impacts of our manufacturing sites. Each site is assigned its own risk and impact rating based on its physical location. Impacts are defined as events that cause business interruptions that could potentially negatively affect site operations. The scenario considers the impacts due to extreme precipitation, wind, temperature, drought and sea level rise.

(5.1.1.11) Rationale for choice of scenario

This scenario analysis was provided by our insurance provider to help highlight and mitigate potential impacts due to climate change on the operations of our sites

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 2.6

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☑ No SSP used

(5.1.1.3) Approach to scenario

Select from:

☑ Quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Facility

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

☑ Liability

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 1.5°C or lower

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Changes to the state of nature

☑ Number of ecosystems impacted

☑ Changes in ecosystem services provision

☑ Climate change (one of five drivers of nature change)

Finance and insurance

☑ Cost of capital

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The scenario is limited to physical impacts of our manufacturing sites. Each site is assigned its own risk and impact rating based on its physical location. Impacts are defined as events that cause business interruptions that could potentially negatively affect site operations. The scenario considers the impacts due to extreme precipitation, wind, temperature, drought and sea level rise.

(5.1.1.11) Rationale for choice of scenario

This scenario analysis was provided by our insurance provider to help highlight and mitigate potential impacts due to climate change on the operations of our sites

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 8.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☑ No SSP used

(5.1.1.3) Approach to scenario

Select from:

☑ Quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Facility

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

☑ Liability

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 3.5ºC - 3.9ºC

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Changes to the state of nature

☑ Number of ecosystems impacted

☑ Changes in ecosystem services provision

Finance and insurance

☑ Cost of capital

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The scenario is limited to physical impacts of our manufacturing sites. Each site is assigned its own risk and impact rating based on its physical location. Impacts are defined as events that cause business interruptions that could potentially negatively affect site operations. The scenario considers the impacts due to extreme precipitation, wind, temperature, drought and sea level rise.

(5.1.1.11) Rationale for choice of scenario

This scenario analysis was provided by our insurance provider to help highlight and mitigate potential impacts due to climate change on the operations of our sites
[Add row]

(5.1.2) Provide details of the outcomes of your organization’s scenario analysis.

Climate change

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

☑ Risk and opportunities identification, assessment and management

☑ Strategy and financial planning

(5.1.2.2) Coverage of analysis

Select from:

☑ Organization-wide

(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

Site managers are provided with the recommendations from the scenario analysis that details actions that can have mitigating effect for the sites. These are then built into our CAPEX planning at the site level.

Forests

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

☑ Risk and opportunities identification, assessment and management

(5.1.2.2) Coverage of analysis

Select from:

☑ Business activity

(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

We are looking at future risks to pulp supply and mix in an effort to work with suppliers who are taking action to minimize future risks to this commodity

Water

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

☑ Risk and opportunities identification, assessment and management

(5.1.2.2) Coverage of analysis

Select from:

☑ Business activity

(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

We are looking each of our sites risk in regards to both drought and flooding to ensure our sites are well equipped to manage scenarios most likely for their locations
[Fixed row]

(5.2) Does your organization’s strategy include a climate transition plan?

(5.2.1) Transition plan

Select from:

☑ No, but we are developing a climate transition plan within the next two years

(5.2.15) Primary reason for not having a climate transition plan that aligns with a 1.5°C world

Select from:

☑ Lack of internal resources, capabilities, or expertise (e.g., due to organization size)

(5.2.16) Explain why your organization does not have a climate transition plan that aligns with a 1.5°C world

We are still working to increase our internal knowledge of the requirements to build out a realistic transition plan for our operations. Our sites are well situated for water supply long term but we are working through climate impacts including a pathway to netzero and potential pulp fibre supply transitions
[Fixed row]

(5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?

(5.3.1) Environmental risks and/or opportunities have affected your strategy and/or financial planning

Select from:

☑ Yes, both strategy and financial planning

(5.3.2) Business areas where environmental risks and/or opportunities have affected your strategy

Select all that apply

☑ Products and services

☑ Investment in R&D

☑ Operations

[Fixed row]

(5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.

Products and services

(5.3.1.1) Effect type

Select all that apply

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

☑ Forests

☑ Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

We identified an opportunity to create a product for consumers that addressed these three area's, Climate, Forest and Water. This product would enable consumers to purchase a product where the emissions from the Product's Carbon Footprint are offset, the purchase supports the replanting of trees while the product itself is 100% recycled content, and the product supports the remove of plastic waste from the oceans to help improve the water quality

Investment in R&D

(5.3.1.1) Effect type

Select all that apply

☑ Risks

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Forests

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

We have been assessing the use of non-tree fibres in products in response to consumer demand, lead by our R&D team to determine how we can closely match the quality of our current offerings with alternative fibres

Operations

(5.3.1.1) Effect type

Select all that apply

☑ Risks

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

☑ Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

In response to Cap and Trade legislation in Quebec, we have been focusing on improving the energy and carbon efficiency of our Quebec manufacturing sites, which comprise the majority of our operations to ensure we are not being penalized financially by the Cap and Trade program. In response to increasing water costs, we have been designing our new facilities to have exceptional water efficiency when compared to our legacy sites, reducing water usage upwards of 70%. These risk mitigation strategies are also opportunities for the company to realize operation cost savings through the reduction of energy and water usage
[Add row]

(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.

Row 1

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

☑ Direct costs

☑ Capital expenditures

(5.3.2.2) Effect type

Select all that apply

☑ Risks

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

☑ Climate change

☑ Forests

☑ Water

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

Our operation teams are aware of increasing costs due to Cap and Trade Carbon schemes as well as increasing water costs in Quebec. In response, they have made CAPEX decision that have led to large scale projects to reduce carbon emissions and facility designs that have improved energy and water usage in the manufacturing process. Forests are impacted through our continuous monitoring of the pulp commodity price, the main component in our manufacturing process and a significant direct cost
[Add row]

(5.4) In your organization's financial accounting, do you identify spending/revenue that is aligned with your organization's climate transition?

	Identification of spending/revenue that is aligned with your organization's climate transition
	Select from: ☑ No, but we plan to in the next two years

[Fixed row]

(5.10) Does your organization use an internal price on environmental externalities?

	Use of internal pricing of environmental externalities	Environmental externality priced
	Select from: ☑ Yes	*Select all that apply* ☑ Carbon

[Fixed row]

(5.10.1) Provide details of your organization's internal price on carbon.

Row 1

(5.10.1.1) Type of pricing scheme

Select from:

☑ Shadow price

(5.10.1.2) Objectives for implementing internal price

Select all that apply

☑ Conduct cost-benefit analysis

☑ Incentivize consideration of climate-related issues in decision making

(5.10.1.3) Factors considered when determining the price

Select all that apply

☑ Alignment with the price of a carbon tax

☑ Alignment with the price of allowances under an Emissions Trading Scheme

(5.10.1.4) Calculation methodology and assumptions made in determining the price

We've set an internal price of 50 per metric ton of carbon but plan to increase this as the price of carbon increases in Quebec's cap and trade system. The price is meant to allow decision makers to understand the carbon impact, and the amount of emissions we would need to identify if a carbon intensive project were to be approved

(5.10.1.5) Scopes covered

Select all that apply

☑ Scope 1

☑ Scope 2

(5.10.1.6) Pricing approach used – spatial variance

Select from:

☑ Uniform

(5.10.1.8) Pricing approach used – temporal variance

Select from:

☑ Static

(5.10.1.10) Minimum actual price used (currency per metric ton CO2e)

50

(5.10.1.11) Maximum actual price used (currency per metric ton CO2e)

50

(5.10.1.12) Business decision-making processes the internal price is applied to

Select all that apply

☑ Capital expenditure

(5.10.1.13) Internal price is mandatory within business decision-making processes

Select from:

☑ Yes, for all decision-making processes

(5.10.1.14) % total emissions in the reporting year in selected scopes this internal price covers

100

(5.10.1.15) Pricing approach is monitored and evaluated to achieve objectives

Select from:

☑ No

[Add row]

(5.11) Do you engage with your value chain on environmental issues?

Suppliers

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☑ Yes

(5.11.2) Environmental issues covered

Select all that apply

☑ Climate change

☑ Forests

Smallholders

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☑ No, but we plan to within the next two years

(5.11.3) Primary reason for not engaging with this stakeholder on environmental issues

Select from:

☑ Judged to be unimportant or not relevant

(5.11.4) Explain why you do not engage with this stakeholder on environmental issues

We believe there are not many small holders in our procurement network. Our current understanding is that any material quantity of products purchased are from larger companies or distributors

Customers

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☑ Yes

(5.11.2) Environmental issues covered

Select all that apply

☑ Climate change

☑ Forests

☑ Water

☑ Plastics

Investors and shareholders

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☑ Yes

(5.11.2) Environmental issues covered

Select all that apply

☑ Climate change

☑ Forests

☑ Water

☑ Plastics

Other value chain stakeholders

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☑ Yes

(5.11.2) Environmental issues covered

Select all that apply

☑ Climate change

☑ Forests

☑ Water

☑ Plastics

[Fixed row]

(5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?

	Assessment of supplier dependencies and/or impacts on the environment
Climate change	*Select from:* ☑ No, we do not currently assess the dependencies and/or impacts of our suppliers, but we plan to do so within the next two years
Forests	*Select from:* ☑ No, we do not currently assess the dependencies and/or impacts of our suppliers, but we plan to do so within the next two years

[Fixed row]

(5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?

Climate change

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☑ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

☑ Regulatory compliance

☑ Reputation management

☑ Vulnerability of suppliers

(5.11.2.4) Please explain

We are assessing suppliers through Ecovadis and working with suppliers with insufficient disclosures to improve their reporting. This is in an effort to ensure we are working with companies that will not add additional risk to our company

Forests

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☑ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

☑ Material sourcing

(5.11.2.4) Please explain

We only source from suppliers that are 3rd party certified to FSC, SFI or PEFC, so all discussions with new suppliers start here. We have also engaged some strategic suppliers on the topic of climate change and potential risks to supply due to changing climates
[Fixed row]

(5.11.5) Do your suppliers have to meet environmental requirements as part of your organization’s purchasing process?

Climate change

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☑ Yes, suppliers have to meet environmental requirements related to this environmental issue, but they are not included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☑ No, we do not have a policy in place for addressing non-compliance

(5.11.5.3) Comment

All of our suppliers are expected to adhere to our publicly available supplier code of conduct

Forests

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☑ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☑ No, we do not have a policy in place for addressing non-compliance

(5.11.5.3) Comment

We expect all of our suppliers to maintain good standing of the chain of custody certifications. We do not procure from suppliers who do not have an FSC certification. We routinely validate suppliers are maintaining their certification
[Fixed row]

(5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization’s purchasing process, and the compliance measures in place.

Climate change

(5.11.6.1) Environmental requirement

Select from:

☑ Environmental disclosure through a non-public platform

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Supplier scorecard or rating

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☑ 76-99%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☑ 76-99%

(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:

☑ 100%

(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:

☑ 100%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☑ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

☑ 100%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

☑ Providing information on appropriate actions that can be taken to address non-compliance

(5.11.6.12) Comment

Each of our suppliers must comply with our supplier code of conduct, environmental policy and, where applicable, fibre procurement policy. Suppliers are tracked on performance via Ecovadis and suppliers that meet our internal risk threshold are engaged in an effort to improve their disclosures

Forests

(5.11.6.1) Environmental requirement

Select from:

☑ Compliance with an environmental certification, please specify :FSC and/or SFI and/or PEFC

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Certification

☑ Supplier scorecard or rating

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☑ 51-75%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☑ 51-75%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☑ Suspend and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

☑ 100%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

☑ Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance

(5.11.6.12) Comment

Each of our suppliers must comply with our supplier code of conduct, environmental policy and where applicable, fibre procurement policy. Suppliers are tracked on performance via Ecovadis and suppliers that meet our internal risk threshold are engaged in an effort to improve their disclosures. If a pulp supplier's certification to FSC and/or SFI and/or PEFC lapses or is not renewed, we would engage with that supplier to determine their route back to certification and manage our relationship based on their response. We only source pulp fibre from 3rd party certified sources
[Add row]

(5.11.7) Provide further details of your organization's supplier engagement on environmental issues.

Climate change

(5.11.7.2) Action driven by supplier engagement

Select from:

☑ Emissions reduction

(5.11.7.3) Type and details of engagement

Information collection

☑ Collect environmental risk and opportunity information at least annually from suppliers

☑ Collect GHG emissions data at least annually from suppliers

(5.11.7.4) Upstream value chain coverage

Select all that apply

☑ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☑ 51-75%

(5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

Select from:

☑ 51-75%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

We engage our suppliers through the Ecovadis survey by requesting they disclose their ESG initiatives

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☑ No, this engagement is unrelated to meeting an environmental requirement

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☑ Unknown

Forests

(5.11.7.1) Commodity

Select from:

☑ Timber products

(5.11.7.2) Action driven by supplier engagement

Select from:

☑ No deforestation and/or conversion of other natural ecosystems

(5.11.7.3) Type and details of engagement

Information collection

☑ Collect environmental risk and opportunity information at least annually from suppliers

(5.11.7.4) Upstream value chain coverage

Select all that apply

☑ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☑ 51-75%

(5.11.7.7) % tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement

Select from:

☑ 1-25%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

We engage our suppliers through the Ecovadis survey by requesting they disclose their ESG initiatives. We also directly connect with suppliers on various fibre supply metrics and information that is used to inform our customers

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☑ No, this engagement is unrelated to meeting an environmental requirement

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☑ Unknown

[Add row]

(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☑ Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services

☑ Share information about your products and relevant certification schemes

☑ Share information on environmental initiatives, progress and achievements

Innovation and collaboration

☑ Align your organization’s goals to support customers’ targets and ambitions

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 51-75%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☑ 1-25%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

We engage both our customers and suppliers. For our customers, we want to keep them informed on our targets and progress to maintain our place as a preferred supplier. Many customers require regular reporting of our progress through CDP and/or other customer questionnaires. For our suppliers we engage on the topic of our targets to find mutually beneficial ways to achieve these results

(5.11.9.6) Effect of engagement and measures of success

Engagement results in open communication throughout of value chain to ensure our suppliers and customers are aware of our targets and the actions we are taking to achieve those targets.

Forests

(5.11.9.1) Type of stakeholder

Select from:

☑ Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services

☑ Share information about your products and relevant certification schemes

☑ Share information on environmental initiatives, progress and achievements

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 51-75%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

We engage both our customers and suppliers. For our customers, we want to keep them informed on our targets and progress to maintain our place as a preferred supplier. Many customers require regular reporting of our progress through CDP and/or other customer questionnaires. For our suppliers we engage on the topic of our targets to find mutually beneficial ways to achieve these results

(5.11.9.6) Effect of engagement and measures of success

Engagement results in open communication throughout of value chain to ensure our suppliers and customers are aware of our targets and the actions we are taking to achieve those targets.

Water

(5.11.9.1) Type of stakeholder

Select from:

☑ Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services

☑ Share information on environmental initiatives, progress and achievements

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 51-75%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

We engage both our customers and suppliers. For our customers, we want to keep them informed on our targets and progress to maintain our place as a preferred supplier. Many customers require regular reporting of our progress through CDP and/or other customer questionnaires. For our suppliers we engage on the topic of our targets to find mutually beneficial ways to achieve these results

(5.11.9.6) Effect of engagement and measures of success

Engagement results in open communication throughout of value chain to ensure our suppliers and customers are aware of our targets and the actions we are taking to achieve those targets.
[Add row]

(5.12) Indicate any mutually beneficial environmental initiatives you could collaborate on with specific CDP Supply Chain members.

Row 1

(5.12.1) Requesting member

Select from:

(5.12.2) Environmental issues the initiative relates to

Select all that apply

☑ Climate change

(5.12.4) Initiative category and type

Change to provision of goods and services

☑ Reduce packaging weight

(5.12.5) Details of initiative

Proposal to downgauge poly packaging. GHG savings are yearly reductions in MT based on the reduced plastic use and impacts our Scope 3 emissions

(5.12.6) Expected benefits

Select all that apply

☑ Reduction of downstream value chain emissions (own scope 3)

(5.12.7) Estimated timeframe for realization of benefits

Select from:

☑ 1-3 years

(5.12.8) Are you able to estimate the lifetime CO2e and/or water savings of this initiative?

Select from:

☑ Yes, lifetime CO2e savings only

(5.12.9) Estimated lifetime CO2e savings

5.5

(5.12.11) Please explain

GHG savings are yearly reductions in MT based on the reduced plastic use and impacts our Scope 3 emissions

Row 2

(5.12.1) Requesting member

Select from:

(5.12.2) Environmental issues the initiative relates to

Select all that apply

☑ Climate change

(5.12.4) Initiative category and type

Logistical change

☑ Route optimization

(5.12.5) Details of initiative

Optimizing our DC locations so that we service our customer's DCs closest to our production mills

(5.12.6) Expected benefits

Select all that apply

☑ Reduction of downstream value chain emissions (own scope 3)

(5.12.7) Estimated timeframe for realization of benefits

Select from:

☑ 1-3 years

(5.12.8) Are you able to estimate the lifetime CO2e and/or water savings of this initiative?

Select from:

☑ No

(5.12.11) Please explain

Emissions savings would dependant on the scope of change possible within the DC system
[Add row]

(5.13) Has your organization already implemented any mutually beneficial environmental initiatives due to CDP Supply Chain member engagement?

	Environmental initiatives implemented due to CDP Supply Chain member engagement	Primary reason for not implementing environmental initiatives	Explain why your organization has not implemented any environmental initiatives
	Select from: ☑ No, but we plan to within the next two years	*Select from:* ☑ Not an immediate strategic priority	*no material initiatives have been discovered through CDP supply chain engagement*

[Fixed row]

C6. Environmental Performance - Consolidation Approach

(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.

	Consolidation approach used	Provide the rationale for the choice of consolidation approach
Climate change	*Select from:* ☑ Operational control	*This approach aligns with our financial accounting as is consistent throughout our environmental issues*
Forests	*Select from:* ☑ Operational control	*This approach aligns with our financial accounting as is consistent throughout our environmental issues*
Water	*Select from:* ☑ Operational control	*This approach aligns with our financial accounting as is consistent throughout our environmental issues*
Plastics	*Select from:* ☑ Operational control	*This approach aligns with our financial accounting as is consistent throughout our environmental issues*
Biodiversity	*Select from:* ☑ Operational control	*This approach aligns with our financial accounting as is consistent throughout our environmental issues*

[Fixed row]

C7. Environmental performance - Climate Change

(7.1) Is this your first year of reporting emissions data to CDP?

Select from:
☑ No

(7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

	Has there been a structural change?
	Select all that apply ☑ No

[Fixed row]

(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

	Change(s) in methodology, boundary, and/or reporting year definition?	Details of methodology, boundary, and/or reporting year definition change(s)
	Select all that apply ☑ No, but we have discovered significant errors in our previous response(s)	*We discovered we were over reporting in our scope 3 category 9 reporting that has now been corrected*

[Fixed row]

(7.1.3) Have your organization's base year emissions and past years' emissions been recalculated as a result of any changes or errors reported in 7.1.1 and/or 7.1.2?

(7.1.3.1) Base year recalculation

Select from:
☑ Yes

(7.1.3.2) Scope(s) recalculated

Select all that apply
☑ Scope 3

(7.1.3.3) Base year emissions recalculation policy, including significance threshold

Our GHG calculation methodology recalculation threshold as it stands only relates to scopes 1 and 2 as those are the metrics that we have public targets on. In this instance, a discovery of a significant error has triggered the recalculation. In typical circumstances a 5% change in results would trigger a recalculation

(7.1.3.4) Past years' recalculation

Select from:
☑ Yes
[Fixed row]

(7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

Select all that apply
☑ Energy Information Administration 1605(b)
☑ The Greenhouse Gas Protocol: Scope 2 Guidance
☑ US EPA Emissions & Generation Resource Integrated Database (eGRID)
☑ The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard
☑ The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
☑ US EPA Center for Corporate Climate Leadership: Direct Emissions from Stationary Combustion Sources
☑ Other, please specify **:**National inventory report 1990–2019: Greenhouse gas sources and sinks in Canada. Environment Canada, 2021.

(7.3) Describe your organization's approach to reporting Scope 2 emissions.

	Scope 2, location-based	Scope 2, market-based	Comment
	Select from: ☑ We are reporting a Scope 2, location-based figure	*Select from:* ☑ We are reporting a Scope 2, market-based figure	*We have power purchase agreements for our Memphis, TN plant that include 0 emission electricity sources*

[Fixed row]

(7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?

Select from:
☑ Yes

(7.4.1) Provide details of the sources of Scope 1, Scope 2, or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure.

Row 1

(7.4.1.1) Source of excluded emissions

Our scope 3 category 1 purchased goods and services, currently contains our largest spend categories, accounting for close to 80% of our spend, is not 100% inclusive

(7.4.1.2) Scope(s) or Scope 3 category(ies)

Select all that apply
☑ Scope 3: Purchased goods and services

(7.4.1.6) Relevance of Scope 3 emissions from this source

Select from:
☑ Emissions are relevant but not yet calculated

(7.4.1.9) Estimated percentage of total Scope 3 emissions this excluded source represents

8

(7.4.1.10) Explain why this source is excluded

We have focused on the largest contributors to reach approximately 80% coverage in our spend, and are working towards reaching a 100% coverage

(7.4.1.11) Explain how you estimated the percentage of emissions this excluded source represents

We assumed that our current Category 1 covered 80% of our spend and divided that number by 0.8 to get an approximate value if we were to reach 100%. We then took the difference of our actual category 1 and the assumed category 1 and divided by our total scope 3 data
[Add row]

(7.5) Provide your base year and base year emissions.

Scope 1

(7.5.1) Base year end

12/31/2009

(7.5.2) Base year emissions (metric tons CO2e)

240589.0

(7.5.3) Methodological details

We are following the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard for our emissions calculation, using the 6th assessment for GWP values and the most current Emission factors provided by the EPA for our American sites and the Natural Resources Canada inventory reports for our Canadian sites

Scope 2 (location-based)

(7.5.1) Base year end

12/31/2009

(7.5.2) Base year emissions (metric tons CO2e)

61655.0

(7.5.3) Methodological details

We are following the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard for our emissions calculation, using the 6th assessment for GWP values and the most current Emission factors provided by the EPA for our American sites and the Natural Resources Canada inventory reports for our Canadian sites.

Scope 2 (market-based)

(7.5.1) Base year end

12/31/2016

(7.5.2) Base year emissions (metric tons CO2e)

94135.0

(7.5.3) Methodological details

We are following the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard for our emissions calculation, using the 6th assessment for GWP values and the most current Emission factors provided by the EPA for our American sites and the Natural Resources Canada inventory reports for our Canadian sites

Scope 3 category 1: Purchased goods and services

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

168737.0

(7.5.3) Methodological details

We were able to get scopes 1 and 2 data from 61% of our pulp suppliers, by GHG emissions, via sustainability report or other public related disclosures, the remaining are estimated based on local industry averages. For our other major spends, chemicals and packaging, we utilized the spend based method based utilizing the EPA provided emissions factors for the composition of the materials and have 100% coverage of suppliers

Scope 3 category 2: Capital goods

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

20672.0

(7.5.3) Methodological details

We matched up our capital spending by project type (IT, construction, electrical etc) with categories in the EPA guidance on Spend based carbon emissions to determine this category's emissions

Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

74590.0

(7.5.3) Methodological details

We calculated emissions from upstream emissions of purchased fuels, purchased electricity as well as transmission distribution losses using the latest available factors for the regions in which we operate

Scope 3 category 4: Upstream transportation and distribution

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

55624.0

(7.5.3) Methodological details

Utilizing the World Resources Institute (2015). GHG Protocol tool for mobile combustion. Version 2.6 and inputting weights and distances travelled, we are able to estimate the transportation part of our emissions. For the warehousing, we used proportional warehouse area we used, EIA energy usage estimates by warehouse size and local emission factors to estimate proportional building GHG emissions

Scope 3 category 5: Waste generated in operations

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

13251.0

(7.5.3) Methodological details

We use EPA GHG emission factors based on the various waste streams that are tracked at our sites (OCC, plastic, Co-mingled recycling, Landfill) to determine emissions based on the weights of materials collected and their end-of-life destination

Scope 3 category 6: Business travel

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

379.0

(7.5.3) Methodological details

Our travel booking partner collects our air, rail and rental car usage and provides a yearly breakdown of emissions by mode of transportation

Scope 3 category 7: Employee commuting

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

3487.0

(7.5.3) Methodological details

We use an average commuting distance for each employee as well as the average fuel economy of a vehicle to get an estimate for this category. Given that the emissions are not material there is little incentive to get more granular data

Scope 3 category 8: Upstream leased assets

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

1940.0

(7.5.3) Methodological details

We are using actual facility sizes with location-based emission factors but using EIA estimates for electricity and natural gas use based on the facility type and size

Scope 3 category 9: Downstream transportation and distribution

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

170853.0

(7.5.3) Methodological details

Our finished goods transportation partner has an online dashboard that tracks weight, distance and carbon emissions for each our trips. We are able to isolate carbon emissions from 2021 exclusively. We have also accounted for the storage of finished goods but only 42% of our storage partners have responded to our request. Emissions we calculated using expected natural gas and electricity consumption based on facility type and size using the EIA data base. We then used local emission factors with the percent of the facility our products occupy to determine our emissions contributions

Scope 3 category 10: Processing of sold products

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

3306.0

(7.5.3) Methodological details

We are currently using industry averages and plan to expand our reporting accuracy by collecting value chain partner scopes 1 and 2 data for subsequent reports

Scope 3 category 11: Use of sold products

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

0.0

(7.5.3) Methodological details

We only sell tissue products and these are not associated with use phase emissions

Scope 3 category 12: End of life treatment of sold products

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

99075.0

(7.5.3) Methodological details

Suppliers provide us with the weights of packaging material on a yearly basis and we apply EPA emissions factors based on waste type. The other portion of the data is the materials we produced, which are tracking internally, and using the EPA emissions factors for waste type, we are able to calculate emissions. End of life results for our products and packages have been assessed using a consumer market survey to get regionally specific results based on consumer behavior

Scope 3 category 13: Downstream leased assets

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

0.0

(7.5.3) Methodological details

We do not have leased assets in our value chain, all owned equipment is used for work done on company sites

Scope 3 category 14: Franchises

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

0.0

(7.5.3) Methodological details

We do not own franchise or support franchise operations in our business. Paper is made at manufacturing sites and then transported to warehouses where it is distributed to our retail suppliers (e.g. grocery stores)

Scope 3 category 15: Investments

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

0.0

(7.5.3) Methodological details

We do not have material investments with 3rd parties

Scope 3: Other (upstream)

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

not applicable

Scope 3: Other (downstream)

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

not applicable
[Fixed row]

(7.6) What were your organization’s gross global Scope 1 emissions in metric tons CO2e?

Reporting year

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

253234

(7.6.3) Methodological details

We are following the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard for our emissions calculation, using the 6th assessment for GWP values and the most current Emission factors provided by the EPA for our American sites and the Natural Resources Canada inventory reports for our Canadian sites
[Fixed row]

(7.7) What were your organization’s gross global Scope 2 emissions in metric tons CO2e?

Reporting year

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

77018

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e) (if applicable)

49921

(7.7.4) Methodological details

We are following the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard for our emissions calculation, using the 6th assessment for GWP values and the most current Emission factors provided by the EPA for our American sites and the Natural Resources Canada inventory reports for our Canadian sites. For our scope 2 market-based emissions, we receive an emission factor report from our utility provider than includes an updated emission factor for the electricity sold to us in the reporting year
[Fixed row]

(7.8) Account for your organization’s gross global Scope 3 emissions, disclosing and explaining any exclusions.

Purchased goods and services

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

209197

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Supplier-specific method

☑ Average data method

☑ Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

61

(7.8.5) Please explain

We were able to get scopes 1 and 2 data from 61% of our pulp suppliers via sustainability report or other public related disclosures. for our other major spends, chemicals and packaging, we utilized the spend based method based utilizing the EPA provided emissions factors for the composition of the materials

Capital goods

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

54054

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

We matched up our capital spending by project type (IT, construction, electrical, etc.) with categories in the EPA guidance on Spend based carbon emissions to determine this category's emissions

Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

68440

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Fuel-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

We calculated emissions from upstream emissions of purchased fuels, purchased electricity as well as transmission distribution losses using the latest available factors for the regions in which we operate

Upstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

62488

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Hybrid method

☑ Fuel-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Utilizing the World Resources Institute (2015). GHG Protocol tool for mobile combustion. Version 2.6 and inputting weights and distances travelled, we are able to estimate the transportation part of our emissions. For the warehousing, we used proportional warehouse area we used, EIA energy usage estimates by warehouse size and local emission factors to estimate proportional building GHG emissions

Waste generated in operations

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

19481

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Waste-type-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

We use EPA GHG emission factors based on the various waste streams that are tracked at our sites (OCC, plastic, Co-mingled recycling, Landfill) to determine emissions

Business travel

(7.8.1) Evaluation status

Select from:

☑ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

1269

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Supplier-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Our travel booking partner collects our air, rail and rental car usage and provides a yearly breakdown of emissions by mode of transportation

Employee commuting

(7.8.1) Evaluation status

Select from:

☑ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

3913

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

We use an average commuting distance for each employee as well as the average fuel economy of a vehicle to get an estimate for this category. Given that the emissions are not material there is little incentive to get more granular data

Upstream leased assets

(7.8.1) Evaluation status

Select from:

☑ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

2015

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

☑ Site-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

We are using actual facility sizes with location-based emission factors but using EIA estimates for electricity and natural gas use based on the facility type and size

Downstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

126697

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Hybrid method

☑ Average data method

☑ Fuel-based method

☑ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Our finished goods transportation partner has an online dashboard that tracks weight, distance and carbon emissions for each our trips. We are able to isolate carbon emissions from 2023 exclusively. We have also accounted for the storage of finished goods. Emissions we calculated using expected natural gas and electricity consumption based on facility type and size using the EIA data base. We then used local emission factors with the percent of the facility our products occupy to determine our emissions contributions

Processing of sold products

(7.8.1) Evaluation status

Select from:

☑ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

1920

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average product method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

50

(7.8.5) Please explain

We are using industry averages at this time and plan to expand our reporting accuracy by collecting value chain partner scopes 1 and 2 data for subsequent reports

Use of sold products

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

We create paper products for personal use that do not release GHG emissions during their usage phase

End of life treatment of sold products

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

70539

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Waste-type-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Suppliers provide us with the weights of packaging material on a yearly basis and we apply EPA emissions factors based on waste type. The other portion of the data is the materials we produced, which are tracking internally, and using the EPA emissions factors for waste type, we are able to calculate emissions. To determine end of life fate for our products, we conducted a market research survey that informed us on where customers are disposing of used product (landfill, recycle, organic).

Downstream leased assets

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

We do not have leased assets in our value chain, all owned equipment is used for work done on company sites

Franchises

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

We do not own franchise or support franchise operations in our Business. Paper is made at manufacturing sites and then transported to warehouses where it is distributed to our retail suppliers (grocery stores)

Investments

(7.8.1) Evaluation status

Select from:
☑ Not relevant, explanation provided

(7.8.5) Please explain

We do not have material investments with 3rd parties

Other (upstream)

(7.8.1) Evaluation status

Select from:
☑ Not relevant, explanation provided

(7.8.5) Please explain

All of our upstream emissions fit into the above categories

Other (downstream)

(7.8.1) Evaluation status

Select from:
☑ Not relevant, explanation provided

(7.8.5) Please explain

All of our downstream emissions fit into the above categories
[Fixed row]

(7.9) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	*Select from:* ☑ Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	*Select from:* ☑ Third-party verification or assurance process in place
Scope 3	*Select from:* ☑ No third-party verification or assurance

[Fixed row]

(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.

Row 1

(7.9.1.1) Verification or assurance cycle in place

Select from:
☑ Annual process

(7.9.1.2) Status in the current reporting year

Select from:
☑ Complete

(7.9.1.3) Type of verification or assurance

Select from:
☑ Limited assurance

(7.9.1.4) Attach the statement

FINAL signed_3410_Limited Assurance_GHG_Report_July 17 2024.pdf

(7.9.1.5) Page/section reference

page 5

(7.9.1.6) Relevant standard

Select from:
☑ ISAE 3410

(7.9.1.7) Proportion of reported emissions verified (%)

100
[Add row]

(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

Row 1

(7.9.2.1) Scope 2 approach

Select from:
☑ Scope 2 location-based

(7.9.2.2) Verification or assurance cycle in place

Select from:
☑ Annual process

(7.9.2.3) Status in the current reporting year

Select from:
☑ Complete

(7.9.2.4) Type of verification or assurance

Select from:
☑ Limited assurance

(7.9.2.5) Attach the statement

FINAL signed_3410_Limited Assurance_GHG_Report_July 17 2024.pdf

(7.9.2.6) Page/ section reference

page 5

(7.9.2.7) Relevant standard

Select from:
☑ ISAE 3410

(7.9.2.8) Proportion of reported emissions verified (%)

100
[Add row]

(7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

Select from:
☑ Decreased

(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

Change in renewable energy consumption

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

no material change in 2023

Other emissions reduction activities

(7.10.1.1) Change in emissions (metric tons CO2e)

8889

(7.10.1.2) Direction of change in emissions

Select from:
☑ Decreased

(7.10.1.3) Emissions value (percentage)

3

(7.10.1.4) Please explain calculation

Various energy efficiency projects were completed throughout the year at a number of sites, resulting in GHG reductions

Divestment

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

no material change in 2023

Acquisitions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

no material change in 2023

Mergers

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

no material change in 2023

Change in output

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

no material change in 2023

Change in methodology

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

no material change in 2023

Change in boundary

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

no material change in 2023

Change in physical operating conditions

(7.10.1.1) Change in emissions (metric tons CO2e)

22779

(7.10.1.2) Direction of change in emissions

Select from:
☑ Decreased

(7.10.1.3) Emissions value (percentage)

7

(7.10.1.4) Please explain calculation

Less efficient assets in our Memphis mill were retired and resulted in a reduction in energy usage for this site

Unidentified

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

no material change in 2023

Other

(7.10.1.1) Change in emissions (metric tons CO2e)

8000

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

3

(7.10.1.4) Please explain calculation

We had about 8200 MT of CO2 avoidance at our Sherbrooke site due to the full year operation of it's connection to a Cogen facility. Steam was produced at the Cogen facility, offsetting the need to consume natural gas
[Fixed row]

(7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

Select from:
☑ Location-based

(7.13) Is biogenic carbon pertaining to your direct operations relevant to your current CDP climate change disclosure?

Select from:
☑ No

(7.14) Do you calculate greenhouse gas emissions for each agricultural commodity reported as significant to your business?

Timber products

(7.14.1) GHG emissions calculated for this commodity

Select from:
☑ Yes

(7.14.2) Reporting emissions by

Select from:
☑ Total

(7.14.3) Emissions (metric tons CO2e)

127070

(7.14.4) Denominator: unit of production

Select from:
☑ Metric tons

(7.14.5) Change from last reporting year

Select from:
☑ Higher

(7.14.6) Please explain

Our pulp supply mix changes on a yearly basis which impacts our emissions as we are calculating at the supplier level. We also update our supplier emission factors to actual data as it is provided or publicly disclosed
[Fixed row]

(7.15) Does your organization break down its Scope 1 emissions by greenhouse gas type?

Select from:
☑ Yes

(7.15.1) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).

Row 1

(7.15.1.1) Greenhouse gas

Select from:
☑ CO2

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

251827

(7.15.1.3) GWP Reference

Select from:
☑ IPCC Sixth Assessment Report (AR6 - 100 year)

Row 2

(7.15.1.1) Greenhouse gas

Select from:
☑ CH4

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

174

(7.15.1.3) GWP Reference

Select from:
☑ IPCC Sixth Assessment Report (AR6 - 100 year)

Row 3

(7.15.1.1) Greenhouse gas

Select from:
☑ N2O

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

1233

(7.15.1.3) GWP Reference

Select from:
☑ IPCC Sixth Assessment Report (AR6 - 100 year)
[Add row]

(7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.

	Scope 1 emissions (metric tons CO2e)	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Canada	*185371*	*2955*	*2955*
United States of America	*67863*	*74063*	*46966*

[Fixed row]

(7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

Select all that apply

☑ By facility

(7.17.2) Break down your total gross global Scope 1 emissions by business facility.

Row 1

(7.17.2.1) Facility

106 Dufferin Avenue, Trenton, ON K8V 5E1 Canada

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

448

(7.17.2.3) Latitude

44.096067

(7.17.2.4) Longitude

-77.580644

Row 3

(7.17.2.1) Facility

111 Manville Rd, Scarborough, ON M1L 4J2

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

247

(7.17.2.3) Latitude

43.72452

(7.17.2.4) Longitude

-79.28196

Row 4

(7.17.2.1) Facility

20 Laurier Street, Gatineau, QC J8X 4H3 Canada

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

51219

(7.17.2.3) Latitude

45.426761

(7.17.2.4) Longitude

-73.469773

Row 5

(7.17.2.1) Facility

400 Manhannah Avenue, Memphis, TN 38107 USA

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

67863

(7.17.2.3) Latitude

35.188543

(7.17.2.4) Longitude

-90.040856

Row 6

(7.17.2.1) Facility

2888 rue College, Sherbrooke, QC J1M 1Z4 Canada

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

10094

(7.17.2.3) Latitude

45.364081

(7.17.2.4) Longitude

-71.854584

Row 7

(7.17.2.1) Facility

1625 Fifth Avenue, New Westminster, BC V3M 1Z7 Canada

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

16905

(7.17.2.3) Latitude

49.202196

(7.17.2.4) Longitude

-122.933917

Row 8

(7.17.2.1) Facility

330 Route de Windsor, Sherbrooke, QC J1C 0W8

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

52246

(7.17.2.3) Latitude

45.486808

(7.17.2.4) Longitude

-71.957516

Row 9

(7.17.2.1) Facility

1000 de la Carrière, Gatineau, QC J8Y 6T5

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

389

(7.17.2.3) Latitude

45.458045

(7.17.2.4) Longitude

-75.731482

Row 10

(7.17.2.1) Facility

100 First Avenue, Crabtree, QC J0K 1B0 Canada

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

53823

(7.17.2.3) Latitude

45.965754

(7.17.2.4) Longitude

-73.469773
[Add row]

(7.18) Do you include emissions pertaining to your business activity(ies) in your direct operations as part of your global gross Scope 1 figure?

Select from:
☑ Yes

(7.18.2) Report the Scope 1 emissions pertaining to your business activity(ies) and explain any exclusions. If applicable, disaggregate your agricultural/forestry by GHG emissions category.

Row 1

(7.18.2.1) Activity

Select from:
☑ Processing/Manufacturing

(7.18.2.3) Emissions (metric tons CO2e)

253234

(7.18.2.4) Methodology

Select all that apply
☑ Region-specific emissions factors

(7.18.2.5) Please explain

Our scope 1 emission occur from the use of fossil fuels, primarily natural gas in the processing of forest pulp fiber into tissue paper products. Each location uses the appropriate region-specific emission factor provided by Natural Resources Canada or the EPA
[Add row]

(7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

Select all that apply
☑ By facility

(7.20.2) Break down your total gross global Scope 2 emissions by business facility.

Row 1

(7.20.2.1) Facility

2888 rue College, Sherbrooke, QC J1M 1Z4 Canada

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

31

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

31

Row 3

(7.20.2.1) Facility

400 Manhannah Avenue, Memphis, TN 38107 USA

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

74063

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

46966

Row 4

(7.20.2.1) Facility

1000 de la Carrière, Gatineau, QC J8Y 6T5

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

11

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

11

Row 5

(7.20.2.1) Facility

100 First Avenue, Crabtree, QC J0K 1B0 Canada

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

213

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

213

Row 6

(7.20.2.1) Facility

1625 Fifth Avenue, New Westminster, BC V3M 1Z7 Canada

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

1158

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

1158

Row 7

(7.20.2.1) Facility

111 Manville Rd, Scarborough, ON M1L 4J2

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

247

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

247

Row 8

(7.20.2.1) Facility

20 Laurier Street, Gatineau, QC J8X 4H3 Canada

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

152

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

152

Row 9

(7.20.2.1) Facility

330 Route de Windsor, Sherbrooke, QC J1C 0W8

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

1000

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

1000

Row 10

(7.20.2.1) Facility

106 Dufferin Avenue, Trenton, ON K8V 5E1 Canada

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

448

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

448
[Add row]

(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.

Consolidated accounting group

(7.22.1) Scope 1 emissions (metric tons CO2e)

253234

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

77018

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

49921

(7.22.4) Please explain

All of our material sites are included into these numbers

All other entities

(7.22.1) Scope 1 emissions (metric tons CO2e)

0

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

0

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

0

(7.22.4) Please explain

We do not have any entities that fall outside of the consolidated accounting group
[Fixed row]

(7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

Select from:
☑ Not relevant as we do not have any subsidiaries

(7.26) Allocate your emissions to your customers listed below according to the goods or services you have sold them in this reporting period.

Row 1

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:
☑ Scope 1

(7.26.4) Allocation level

Select from:
☑ Facility

(7.26.5) Allocation level detail

Allocation is based on air dried metric tons of product sold to this customer at each site, vs the air dried metric ton on product produced at that site. That relative output percent is then attributed to the sites GHG emissions. We then sum the attributed GHG emissions at each site for scopes 1 and 2

(7.26.6) Allocation method

Select from:
☑ Allocation based on mass of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:
☑ Metric tons

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

89069

(7.26.9) Emissions in metric tonnes of CO2e

51612

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Natural Gas for manufacturing process

(7.26.12) Allocation verified by a third party?

Select from:
☑ No

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

GHG emissions are based on our operational control and chosen based on materiality as per the GHG Protocol Corporate Standard

(7.26.14) Where published information has been used, please provide a reference

n/a

Row 2

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:
☑ Scope 1

(7.26.4) Allocation level

Select from:

☑ Facility

(7.26.5) Allocation level detail

Allocation is based on air dried metric ton of product sold to this customer at each site, vs the air dried metric ton on product produced at that site. That relative output percent is then attributed to the sites GHG emissions. We then sum the attributed GHG emissions at each site for scopes 1 and 2

(7.26.6) Allocation method

Select from:

☑ Allocation based on mass of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☑ Metric tons

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

79647

(7.26.9) Emissions in metric tonnes of CO2e

37270

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Natural Gas for manufacturing process

(7.26.12) Allocation verified by a third party?

Select from:

☑ No

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

GHG emissions are based on our operational control and chosen based on materiality as per the GHG Protocol Corporate Standard

(7.26.14) Where published information has been used, please provide a reference

n/a

Row 3

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☑ Scope 2: location-based

(7.26.4) Allocation level

Select from:

☑ Facility

(7.26.5) Allocation level detail

Allocation is based on air dried metric ton of product sold to this customer at each site, vs the air dried metric ton on product produced at that site. That relative output percent is then attributed to the sites GHG emissions. We then sum the attributed GHG emissions at each site for scopes 1 and 2

(7.26.6) Allocation method

Select from:

☑ Allocation based on mass of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☑ Metric tons

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

79647

(7.26.9) Emissions in metric tonnes of CO2e

867

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Electricity use

(7.26.12) Allocation verified by a third party?

Select from:
☑ No

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

GHG emissions are based on our operational control and chosen based on materiality as per the GHG Protocol Corporate Standard

(7.26.14) Where published information has been used, please provide a reference

n/a

Row 4

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:
☑ Scope 2: location-based

(7.26.4) Allocation level

Select from:
☑ Facility

(7.26.5) Allocation level detail

Allocation is based on air dried metric ton of product sold to this customer at each site, vs the air dried metric ton on product produced at that site. That relative output percent is then attributed to the sites GHG emissions. We then sum the attributed GHG emissions at each site for scopes 1 and 2

(7.26.6) Allocation method

Select from:
☑ Allocation based on mass of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:
☑ Metric tons

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

89069

(7.26.9) Emissions in metric tonnes of CO2e

42706

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

USA manufacturing electricity use

(7.26.12) Allocation verified by a third party?

Select from:
☑ No

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

GHG emissions are based on our operational control and chosen based on materiality as per the GHG Protocol Corporate Standard

(7.26.14) Where published information has been used, please provide a reference

n/a
[Add row]

(7.27) What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges?

Row 1

(7.27.1) Allocation challenges

Select from:
☑ We face no challenges

(7.27.2) Please explain what would help you overcome these challenges

We allocate GHG emissions based on a proportional amount of products sold to a customer by weight and our total GHG emissions
[Add row]

(7.28) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

(7.28.1) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

Select from:
☑ No

(7.28.3) Primary reason for no plans to develop your capabilities to allocate emissions to your customers

Select from:
☑ Capabilities to allocate emissions to customers already maximized

(7.28.4) Explain why you do not plan to develop capabilities to allocate emissions to your customers

We believe our allocation method is sufficient for our customers to calculate their scope 3 emissions in a reliable way
[Fixed row]

(7.29) What percentage of your total operational spend in the reporting year was on energy?

Select from:
☑ More than 10% but less than or equal to 15%

(7.30) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	*Select from:* ☑ Yes
Consumption of purchased or acquired electricity	*Select from:* ☑ Yes
Consumption of purchased or acquired heat	*Select from:* ☑ No
Consumption of purchased or acquired steam	*Select from:* ☑ Yes
Consumption of purchased or acquired cooling	*Select from:* ☑ No
Generation of electricity, heat, steam, or cooling	*Select from:*

	Indicate whether your organization undertook this energy-related activity in the reporting year
	☑ No

[Fixed row]

(7.30.1) Report your organization’s energy consumption totals (excluding feedstocks) in MWh.

Consumption of fuel (excluding feedstock)

(7.30.1.1) Heating value

Select from:
☑ HHV (higher heating value)

(7.30.1.2) MWh from renewable sources

88039

(7.30.1.3) MWh from non-renewable sources

1383971

(7.30.1.4) Total (renewable and non-renewable) MWh

1472010

Consumption of purchased or acquired electricity

(7.30.1.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

598491

(7.30.1.3) MWh from non-renewable sources

166973

(7.30.1.4) Total (renewable and non-renewable) MWh

765464

Consumption of purchased or acquired steam

(7.30.1.1) Heating value

Select from:
☑ HHV (higher heating value)

(7.30.1.2) MWh from renewable sources

68710

(7.30.1.3) MWh from non-renewable sources

0

(7.30.1.4) Total (renewable and non-renewable) MWh

68710

Total energy consumption

(7.30.1.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

755240

(7.30.1.3) MWh from non-renewable sources

1550944

(7.30.1.4) Total (renewable and non-renewable) MWh

2306184
[Fixed row]

(7.30.6) Select the applications of your organization’s consumption of fuel.

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	*Select from:* ☑ No
Consumption of fuel for the generation of heat	*Select from:* ☑ Yes
Consumption of fuel for the generation of steam	*Select from:* ☑ No
Consumption of fuel for the generation of cooling	*Select from:* ☑ Yes
Consumption of fuel for co-generation or tri-generation	*Select from:* ☑ No

[Fixed row]

(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

Sustainable biomass

(7.30.7.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.6) MWh fuel consumed for self-generation of cooling

0

(7.30.7.8) Comment

Our biomass usage is not certified sustainable at this time

Other biomass

(7.30.7.1) Heating value

Select from:
☑ HHV

(7.30.7.2) Total fuel MWh consumed by the organization

88039

(7.30.7.6) MWh fuel consumed for self-generation of cooling

0

(7.30.7.8) Comment

We have a system on our site that converts locally sourced wood waste into clean burning syngas to produce 40,000 lbs/hour of steam that is fired directly into a boiler in place of natural gas.

Other renewable fuels (e.g. renewable hydrogen)

(7.30.7.1) Heating value

Select from:

☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.6) MWh fuel consumed for self-generation of cooling

0

(7.30.7.8) Comment

not applicable

Coal

(7.30.7.1) Heating value

Select from:

☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.6) MWh fuel consumed for self-generation of cooling

0

(7.30.7.8) Comment

not applicable

Oil

(7.30.7.1) Heating value

Select from:

☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.6) MWh fuel consumed for self-generation of cooling

0

(7.30.7.8) Comment

not applicable

Gas

(7.30.7.1) Heating value

Select from:

☑ HHV

(7.30.7.2) Total fuel MWh consumed by the organization

1383971

(7.30.7.6) MWh fuel consumed for self-generation of cooling

0

(7.30.7.8) Comment

We use natural gas for manufacturing processes as well as building heat. We also use propane powered forklifts

Other non-renewable fuels (e.g. non-renewable hydrogen)

(7.30.7.1) Heating value

Select from:

☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.6) MWh fuel consumed for self-generation of cooling

0

(7.30.7.8) Comment

not applicable

Total fuel

(7.30.7.1) Heating value

Select from:
☑ HHV

(7.30.7.2) Total fuel MWh consumed by the organization

1472010

(7.30.7.6) MWh fuel consumed for self-generation of cooling

0

(7.30.7.8) Comment

This is the sum of all of our scope 1 sources at our manufacturing facilities
[Fixed row]

(7.30.14) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in 7.7.

Row 1

(7.30.14.1) Country/area

Select from:
☑ United States of America

(7.30.14.2) Sourcing method

Select from:
☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.14.3) Energy carrier

Select from:
☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:
☑ Hydropower (capacity unknown)

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

16124

(7.30.14.6) Tracking instrument used

Select from:
☑ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:
☑ United States of America

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ No

(7.30.14.10) Comment

We do have a purchase agreement with an energy provider in Tennessee. As per their scope 2 market-based calculation fact sheet, "TVA does not create or transfer RECs from any of its hydroelectric sources. Therefore, any hydroelectric energy percentage disclosed by TVA in this factsheet also can be reported as renewable to CDP." This is equal to about 10% of their supply mix
[Add row]

(7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.

Canada

(7.30.16.1) Consumption of purchased electricity (MWh)

591499

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

68710

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

660209.00

United States of America

(7.30.16.1) Consumption of purchased electricity (MWh)

173965

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

173965.00
[Fixed row]

(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

Row 1

(7.45.1) Intensity figure

0.000176323

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

330252

(7.45.3) Metric denominator

Select from:
☑ unit total revenue

(7.45.4) Metric denominator: Unit total

1873000000

(7.45.5) Scope 2 figure used

Select from:

☑ Location-based

(7.45.6) % change from previous year

18

(7.45.7) Direction of change

Select from:

☑ Decreased

(7.45.8) Reasons for change

Select all that apply

☑ Other emissions reduction activities

☑ Change in revenue

(7.45.9) Please explain

We were able to increase revenue while reducing GHG emissions across our business

Row 2

(7.45.1) Intensity figure

803

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

330252

(7.45.3) Metric denominator

Select from:

☑ metric ton of product

(7.45.4) Metric denominator: Unit total

411520

(7.45.5) Scope 2 figure used

Select from:

☑ Location-based

(7.45.6) % change from previous year

9

(7.45.7) Direction of change

Select from:

☑ Decreased

(7.45.8) Reasons for change

Select all that apply

☑ Other emissions reduction activities

(7.45.9) Please explain

We were able to reduce GHG emissions and energy use and maintain our output compared to the previous year
[Add row]

(7.52) Provide any additional climate-related metrics relevant to your business.

Row 1

(7.52.1) Description

Select from:

☑ Energy usage

(7.52.2) Metric value

20.17

(7.52.3) Metric numerator

GJ Energy

(7.52.4) Metric denominator (intensity metric only)

MT Paper Produced

(7.52.5) % change from previous year

3

(7.52.6) Direction of change

Select from:
☑ Decreased

(7.52.7) Please explain

We were able to decrease our energy usage per ton of product made

Row 2

(7.52.1) Description

Select from:
☑ Other, please specify :Water

(7.52.2) Metric value

45

(7.52.3) Metric numerator

m3 water consumed

(7.52.4) Metric denominator (intensity metric only)

MT Paper Produced

(7.52.5) % change from previous year

4

(7.52.6) Direction of change

Select from:
☑ Decreased

(7.52.7) Please explain

We were able to decrease our water usage per ton of product made
[Add row]

(7.53) Did you have an emissions target that was active in the reporting year?

Select all that apply
☑ Intensity target

(7.53.2) Provide details of your emissions intensity targets and progress made against those targets.

Row 1

(7.53.2.33) Intensity figure in base year for all selected Scopes (metric tons CO2e per unit of activity)

0.0000000000

(7.53.2.80) Intensity figure in reporting year for all selected Scopes (metric tons CO2e per unit of activity)

0.0000000000

Row 2

(7.53.2.1) Target reference number

Select from:
☑ Int 1

(7.53.2.2) Is this a science-based target?

Select from:

☑ No, but we anticipate setting one in the next two years

(7.53.2.5) Date target was set

12/31/2023

(7.53.2.6) Target coverage

Select from:

☑ Organization-wide

(7.53.2.7) Greenhouse gases covered by target

Select all that apply

☑ Carbon dioxide (CO2)

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

(7.53.2.8) Scopes

Select all that apply

☑ Scope 1

☑ Scope 2

(7.53.2.9) Scope 2 accounting method

Select from:

☑ Location-based

(7.53.2.11) Intensity metric

Select from:

☑ Metric tons CO2e per metric ton of product

(7.53.2.12) End date of base year

12/31/2015

(7.53.2.13) Intensity figure in base year for Scope 1 (metric tons CO2e per unit of activity)

0.644

(7.53.2.14) Intensity figure in base year for Scope 2 (metric tons CO2e per unit of activity)

0.444

(7.53.2.33) Intensity figure in base year for all selected Scopes (metric tons CO2e per unit of activity)

1.0880000000

(7.53.2.34) % of total base year emissions in Scope 1 covered by this Scope 1 intensity figure

100.0

(7.53.2.35) % of total base year emissions in Scope 2 covered by this Scope 2 intensity figure

100.0

(7.53.2.54) % of total base year emissions in all selected Scopes covered by this intensity figure

100.0

(7.53.2.55) End date of target

12/31/2030

(7.53.2.56) Targeted reduction from base year (%)

35

(7.53.2.57) Intensity figure at end date of target for all selected Scopes (metric tons CO2e per unit of activity)

0.7072000000

(7.53.2.58) % change anticipated in absolute Scope 1+2 emissions

35

(7.53.2.60) Intensity figure in reporting year for Scope 1 (metric tons CO2e per unit of activity)

0.615

(7.53.2.61) Intensity figure in reporting year for Scope 2 (metric tons CO2e per unit of activity)

0.187

(7.53.2.80) Intensity figure in reporting year for all selected Scopes (metric tons CO2e per unit of activity)

0.8020000000

(7.53.2.81) Land-related emissions covered by target

Select from:
☑ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.2.82) % of target achieved relative to base year

75.11

(7.53.2.83) Target status in reporting year

Select from:
☑ Underway

(7.53.2.85) Explain target coverage and identify any exclusions

We have set a 35% reduction target for 2030 of our company wide scopes 1 and 2 emissions from our 2015 baseline year. Calculation: MT CO2e/Machine Dried Metric Tonne produced.

(7.53.2.86) Target objective

Our target objective is to improve the GHG efficiency of our manufacturing process, while ensuring our Quebec sites remain under their cap and trade limits each year

(7.53.2.87) Plan for achieving target, and progress made to the end of the reporting year

We continue to invest in energy efficiency projects, including biogas generator, heat reclamation and emerging technologies as they become cost effective. This past year we achieved a 26% reduction from our baseline which means we are 75% of the way to achieving our 2030 target. We expect a variable progress to complete this goal as some years may have more impactful project than others

(7.53.2.88) Target derived using a sectoral decarbonization approach

Select from:
☑ No
[Add row]

(7.54) Did you have any other climate-related targets that were active in the reporting year?

Select all that apply
☑ No other climate-related targets

(7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

Select from:
☑ Yes

(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e (only for rows marked *)
Under investigation	*5*	*`Numeric input*
To be implemented	*6*	*5611*
Implementation commenced	*0*	*0*
Implemented	*1*	*242*
Not to be implemented	*0*	*`Numeric input*

[Fixed row]

(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.

Row 1

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in buildings

☑ Building Energy Management Systems (BEMS)

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

242

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 1

☑ Scope 2 (location-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

200000

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

257000

(7.55.2.7) Payback period

Select from:

☑ 1-3 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ Ongoing

(7.55.2.9) Comment

This initiative is around a site's Energy Management System certified to ISO 50001
[Add row]

(7.55.3) What methods do you use to drive investment in emissions reduction activities?

Row 1

(7.55.3.1) Method

Select from:

☑ Dedicated budget for energy efficiency

(7.55.3.2) Comment

Reducing energy costs through energy efficiency projects.

Row 2

(7.55.3.1) Method

Select from:

☑ Partnering with governments on technology development

(7.55.3.2) Comment

Government grants often supported for energy efficiency and carbon reduction projects

Row 3

(7.55.3.1) Method

Select from:

☑ Internal price on carbon

(7.55.3.2) Comment

Included on CAPEX request form to determine carbon cost of initiative, set at 50/ton CAD

Row 4

(7.55.3.1) Method

Select from:

☑ Compliance with regulatory requirements/standards

(7.55.3.2) Comment

Minimize impact of Quebec Cap and Trade, and carbon Tax in Ontario and British Columbia
[Add row]

(7.73) Are you providing product level data for your organization’s goods or services?

Select from:

☑ Yes, I will provide data through the CDP questionnaire

(7.73.1) Give the overall percentage of total emissions, for all Scopes, that are covered by these products.

100

(7.73.2) Complete the following table for the goods/services for which you want to provide data.

Row 1

(7.73.2.1) Requesting member

Select from:

(7.73.2.2) Name of good/ service

Paper Towel, Bath Tissue, Facial Tissue, Napkins

(7.73.2.3) Description of good/ service

Paper based tissue products

(7.73.2.4) Type of product

Select from:

☑ Final

(7.73.2.5) Unique product identifier

Location based, not sku specific

(7.73.2.6) Total emissions in kg CO2e per unit

1058.94

(7.73.2.7) ±% change from previous figure supplied

0

(7.73.2.8) Date of previous figure supplied

12/31/2023

(7.73.2.9) Explanation of change

Location based, not sku specific

(7.73.2.10) Methods used to estimate lifecycle emissions

Select from:

☑ GHG Protocol Product Accounting & Reporting Standard

Row 2

(7.73.2.1) Requesting member

Select from:

(7.73.2.2) Name of good/ service

Paper Towel, Bath Tissue, Facial Tissue, Napkins

(7.73.2.3) Description of good/ service

Paper based tissue products

(7.73.2.4) Type of product

Select from:
☑ Final

(7.73.2.5) Unique product identifier

Location based, not sku specific

(7.73.2.6) Total emissions in kg CO2e per unit

478.83

(7.73.2.7) ±% change from previous figure supplied

0

(7.73.2.8) Date of previous figure supplied

12/31/2023

(7.73.2.9) Explanation of change

Not previously supplied by customer. This figure is the kg of CO2e emissions per MT of product. It covers the manufacturing of the product only - scopes 1 and 2

(7.73.2.10) Methods used to estimate lifecycle emissions

Select from:
☑ GHG Protocol Product Accounting & Reporting Standard
[Add row]

(7.73.3) Complete the following table with data for lifecycle stages of your goods and/or services.

Row 1

(7.73.3.1) Requesting member

Select from:

(7.73.3.2) Name of good/ service

Paper Towel, Bath Tissue, Facial Tissue, Napkins

(7.73.3.3) Scope

Select from:
☑ Scope 2

(7.73.3.4) Lifecycle stage

Select from:
☑ Production

(7.73.3.5) Emissions at the lifecycle stage in kg CO2e per unit

1058.94

(7.73.3.6) Lifecycle stage under your ownership or control

Select from:
☑ Yes

(7.73.3.7) Type of data used

Select from:
☑ Primary

(7.73.3.8) Data quality

We are using primary data from utility or onsite meters, our scopes 1 and 2 emissions are verified with limited assurance

(7.73.3.9) If applicable, describe the verification/assurance of the product emissions data

We have only received limited assurance on our total scopes 1 and 2 emissions at this time

Row 2

(7.73.3.1) Requesting member

Select from:

(7.73.3.2) Name of good/ service

Paper Towel, Bath Tissue, Facial Tissue, Napkins

(7.73.3.3) Scope

Select from:
☑ Scope 1 & 2

(7.73.3.4) Lifecycle stage

Select from:
☑ Production

(7.73.3.5) Emissions at the lifecycle stage in kg CO2e per unit

478.83

(7.73.3.6) Lifecycle stage under your ownership or control

Select from:
☑ Yes

(7.73.3.7) Type of data used

Select from:
☑ Primary

(7.73.3.8) Data quality

We are using primary data from utility or onsite meters, our scopes 1 and 2 emissions are verified with limited assurance

(7.73.3.9) If applicable, describe the verification/assurance of the product emissions data

We have only received limited assurance on our total scopes 1 and 2 emissions at this time
[Add row]

(7.73.4) Please detail emissions reduction initiatives completed or planned for this product.

Row 1

(7.73.4.1) Name of good/ service

We are constantly making improvements across our manufacturing sites to improve the GHG intensity of our operations. We are targeting a 35% reduction by 2030 from a 2015 baseline.

(7.73.4.2) Initiative ID

Select from:
☑ Initiative 1

(7.73.4.3) Description of initiative

Improving manufacturing energy efficiency

(7.73.4.4) Completed or planned

Select from:
☑ Ongoing

(7.73.4.5) Emission reductions in kg CO2e per unit

285
[Add row]

(7.73.5) Have any of the initiatives described in 7.73.4 been driven by requesting CDP Supply Chain members?

Select from:
☑ No

(7.74) Do you classify any of your existing goods and/or services as low-carbon products?

Select from:
☑ No

(7.79) Has your organization canceled any project-based carbon credits within the reporting year?

Select from:
☑ Yes

(7.79.1) Provide details of the project-based carbon credits canceled by your organization in the reporting year.

Row 1

(7.79.1.1) Project type

Select from:
☑ Other, please specify :Improved forest management

(7.79.1.2) Type of mitigation activity

Select from:
☑ Emissions reduction

(7.79.1.3) Project description

The Great Bear Forest Carbon Project is an Improved Forest Management project. The project activities include changes in land-use legislation and regulation that result in increased carbon stocks by converting forests that were previously designated, sanctioned, or approved for commercial logging to protected forests. Emissions caused by harvesting, road building and other forestry operations are also prevented. It is a landmark project for balancing human well-being and ecological integrity through carbon finance and is the first carbon project in North America on traditional territory with unextinguished Aboriginal rights and Title

(7.79.1.4) Credits canceled by your organization from this project in the reporting year (metric tons CO2e)

925

(7.79.1.5) Purpose of cancelation

Select from:
☑ Voluntary offsetting

(7.79.1.6) Are you able to report the vintage of the credits at cancelation?

Select from:
☑ No

(7.79.1.8) Were these credits issued to or purchased by your organization?

Select from:
☑ Purchased

(7.79.1.9) Carbon-crediting program by which the credits were issued

Select from:
☑ Other regulatory carbon crediting program, please specify :BC Forest Carbon Offset Protocol (FCOP)

(7.79.1.10) Method the program uses to assess additionality for this project

Select all that apply
☑ Standardized Approaches

(7.79.1.11) Approaches by which the selected program requires this project to address reversal risk

Select all that apply
☑ Monitoring and compensation

(7.79.1.12) Potential sources of leakage the selected program requires this project to have assessed

Select all that apply
☑ Activity-shifting
☑ Market leakage

(7.79.1.13) Provide details of other issues the selected program requires projects to address

the project must meet the requirements of the Act and Regulation in British Columbia: https://www.bclaws.gov.bc.ca/civix/document/id/complete/statreg/14029_01 https://www.bclaws.gov.bc.ca/civix/document/id/lc/statreg/250_2015

(7.79.1.14) Please explain

This project was grandfathered into the BC carbon protocol from the "Protocol for the Creation of Forest Carbon Offsets in British Columbia"- also known as the Forest Carbon Offset Protocol or FCOP. It must follow all of the legislated requirements and protocol terms
[Add row]

C13. Further information & sign off

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

	Other environmental information included in your CDP response is verified and/or assured by a third party	Primary reason why other environmental information included in your CDP response is not verified and/or assured by a third	Explain why other environmental information included in your CDP response is not verified and/or assured by a third party
	Select from: ☑ No, but we plan to obtain third-party verification/assurance of other environmental information in our CDP response within the next two years	*Select from:* ☑ Not an immediate strategic priority	*We have not seen an immediate need to further validate our environmental metrics with current market and time costs associated with this activity*

[Fixed row]

(13.2) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.

	Additional information	Attachment (optional)
	For further information, see our 2023 sustainability report	*Kruger Products Sustainability Report -2023 EN.pdf*

[Fixed row]

(13.3) Provide the following information for the person that has signed off (approved) your CDP response.

(13.3.1) Job title

SVP, General Counsel & Corporate Affairs

(13.3.2) Corresponding job category

Select from:
☑ General Counsel
[Fixed row]

(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub website.

Select from:
☑ No