



Kruger Products Inc.

2025 CDP Corporate Questionnaire 2025

Word version

Important: this export excludes unanswered questions

This document is an export of your organization's CDP questionnaire response. It contains all data points for questions that are answered or in progress. There may be questions or data points that you have been requested to provide, which are missing from this document because they are currently unanswered. Please note that it is your responsibility to verify that your questionnaire response is complete prior to submission. CDP will not be liable for any failure to do so.

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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 and implementation of projects focused on climate change including energy and water reduction projects as well as GHG reduction efforts. 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. We typically submit capital projects for grant funding from various government organizations, this is done before a project is approved to ensure the business has the final net project cost before deciding on whether to proceed with an initiative.

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

We use 5 to 10 years as a medium term time horizon to plan the strategic direction of the business, with a focus of mapping out plans to achieve key goals. Planning is more broad based and includes some assumptions and projects that are updated as we move closer to the short term cycle. Our Reimagine 2030 sustainability initiative is a good example of this, as we set a 10 year timeframe to hit key commitments with a general road map developed to understand feasibility. Key stakeholders are informed of magnitude of the commitment as well as projected costs based on current best estimates to achieve goals and address risks and opportunities.

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

Our long term planning involves projecting how we believe the business will need to change to maintain resilience, environmentally and financially. 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: <input checked="" type="checkbox"/> Yes	Select from: <input checked="" type="checkbox"/> 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: <input checked="" type="checkbox"/> Yes	Select from: <input checked="" type="checkbox"/> Both risks and opportunities	Select from: <input checked="" type="checkbox"/> 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
- Downstream 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:

- More than once a year

(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

At a working group level, subject matter experts meet on a regular basis (monthly) to update projections, share project updates and developments, inform on emerging trends, challenges and identify material issues for the business. This group provides information and recommendations to the executive leadership team during regular Sustainability updates (1-2 times per year). If found to be a significant impact to the company, risks are included into our company enterprise risk management system that is reviewed by the Board of Directors on an annual basis. Risks and opportunities are also identified through materiality assessments, collaboration with consultants and climate scenario risk analysis, which is completed by our facility insurance provider and incorporates a number of environmental risks and their financial impact on our operations across several climate scenarios for 2030 and 2050. These details are used to inform facility capital decisions to maintain site resiliency.

Row 2

(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

- Direct operations
- Upstream value chain
- Downstream value chain

(2.2.2.4) Coverage

Select from:

- Partial

(2.2.2.5) Supplier tiers covered

Select all that apply

- Tier 1 suppliers
- Tier 2 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

Kruger Products has a well-established risk management process with an established governance structure that ensures regular review and updates. The Company's enterprise risk management system is reviewed by the Board of directors to assess the top risks to the company and includes Forest fibre impacts to the business operations and supply chains. We engage with a suppliers to get details on their risks, scenario analysis work and how a changing climates could impact their ability to supply us with fibre. Surveys to our pulp suppliers also inform on topics such as GHG emissions, deforestation and biodiversity to better understand risks in our

pulp supply chain as well as gather other pertinent sustainability information. Risk impacts and potential opportunities are estimated based on the latest available information and the magnitude of the impact informs the level of action and planning required to address immediate impacts.

Row 3

(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
- Downstream value chain

(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 the natural water systems adjacent to our facilities for the water that is required in our manufacturing process. We understand our dependency on a stable water supply that is connected to both river water quality and quantity to ensure we have the necessary water for manufacturing and that water does not need additional processing or treatment. We know that healthy rivers are interconnected with 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	<i>Select from:</i> <input checked="" type="checkbox"/> Yes, both in direct operations and upstream/downstream value chain
Forests	<i>Select from:</i> <input checked="" type="checkbox"/> Yes, both in direct operations and upstream/downstream value chain
Water	<i>Select from:</i> <input checked="" type="checkbox"/> Yes, both in direct operations and upstream/downstream value chain
Plastics	<i>Select from:</i> <input checked="" type="checkbox"/> 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 the provinces of Quebec and British Columbia impact our paper manufacturing facilities in these regions and increase our operating cost. Internal resources are required to monitor and report to these provincial bodies to ensure that our GHG emissions are compliant with local regulatory schemes and sites are responsible for ensuring the payment of costs where applicable. Likewise, we have dedicated resources that are working towards minimizing the impact of carbon pricing through carbon reduction projects - this initiative is linked with our short to medium term planning for capital investments into facilities.

(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 regulatory costs, we will need to continually retrofit and improve the energy efficiency of our impacted sites in Quebec. 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 and reduced compliance costs.

(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 three of our Quebec based facilities that currently fall under the reporting obligations but does not include our facility in British Columbia. The higher estimate includes this facility and a worst case scenario for the Quebec based sites

(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

5000000

(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

We are constantly looking for projects that will help reduce our GHG emissions, electricity and natural gas usage. We deploy large CAPEX projects at sites across our portfolio each year to ensure that our facilities under cap and trade stay in favourable positions. Results and projections are updated yearly and these projections determine the level of action or additional planning required for each impacted site. Results are shared with Senior Leadership team members to ensure they are informed during the Capital Spend Planning process annually.

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
- Uruguay

(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, Uruguay 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

These ranges represent the potential cost increases we have estimated if pulp supply was limited and as a result the market price for pulp increased 2-5%

(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)

170000

(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

Canada

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 Westminster 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: <input checked="" type="checkbox"/> No	<i>There were no violations against the company in the reporting year</i>

[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 GGIRCA - ETS

Québec CaT - ETS

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

BC GGIRCA - ETS

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

6

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

0

(3.5.2.3) Period start date

01/01/2024

(3.5.2.4) Period end date

12/31/2024

(3.5.2.5) Allowances allocated

8911

(3.5.2.6) Allowances purchased

0

(3.5.2.7) Verified Scope 1 emissions in metric tons CO2e

16235

(3.5.2.8) Verified Scope 2 emissions in metric tons CO2e

0

(3.5.2.9) Details of ownership

Select from:

Facilities we own and operate

(3.5.2.10) Comment

For our New Westminister manufacturing site

Québec CaT - ETS

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

64

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

0

(3.5.2.3) Period start date

01/01/2024

(3.5.2.4) Period end date

12/31/2024

(3.5.2.5) Allowances allocated

194184

(3.5.2.6) Allowances purchased

0

(3.5.2.7) Verified Scope 1 emissions in metric tons CO2e

166958

(3.5.2.8) Verified Scope 2 emissions in metric tons CO2e

0

(3.5.2.9) Details of ownership

Select from:

Facilities we own and operate

(3.5.2.10) Comment

*For our major Quebec based sites under Quebec Cap and Trade
[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 implementing 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 the implementation of projects and have a multi-year list of projects we plan to implement, 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	<i>Select from:</i> <input checked="" type="checkbox"/> Yes, we have identified opportunities, and some/all are being realized
Forests	<i>Select from:</i> <input checked="" type="checkbox"/> Yes, we have identified opportunities, and some/all are being realized
Water	<i>Select from:</i> <input checked="" type="checkbox"/> 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

(3.6.1.3) 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 convert operating equipment to be electrified as well as using lower 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 \$800,000 per year over the last 7 years

(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)

1800000

(3.6.1.23) Explanation of financial effect figures

This is the estimated recurring savings from energy efficiency projects installed in 2024 at maturity. It can include physical as well as systems upgrades

(3.6.1.24) Cost to realize opportunity

5000000

(3.6.1.25) Explanation of cost calculation

This is the net cost to the company to implement the projects and systems at our facilities that generate energy reductions and cost savings

(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. Projects are approved by the leadership team and sites track the progress of the efficiency initiatives to ensure proper functioning as well as accuracy in energy savings modeling.

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

Markets

- Increased demand for certified and sustainable materials

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

- Downstream value chain

(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 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 90% of total pulp purchases in 2024. This supply means are able to provide customers with 3rd party certified fibre and products that carry a forest certification claim such as FSC MIX, many of which require this as part of a successful bid

(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

The ability to offer products with a 3rd party fibre certification enables us to attract more potential customers for our business and demonstrate a lower fibre procurement risk versus products with no 3rd party certification.

(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

There is no cost premium for our business to procure 3rd party certified fibre vs non-certified fibre

(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. Sales teams are then able to leverage our fibre certification to offer potential customers a certified final product.

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 are 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)

5000000

(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 and a plastic packaging reduction targets. The Board completes an 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 Financial Officer (CFO)
- Chief Sustainability Officer (CSO)

- Chief Executive Officer (CEO)

(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 reporting, audit, and verification processes
- 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
- Overseeing and guiding public policy engagement
- 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

(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, IFRS S2, TNFD 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, IFRS S2, TNFD 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, IFRS S2, TNFD 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?
	<i>Select from:</i> <input checked="" type="checkbox"/> 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

(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 :FHCP

(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

Our involvement with the Sustainability Working at FHCP group is centered around two main topics, plastics and packaging recycling as well as Carbon emissions. We are aligned with FHCP in their goal to enhance environmental outcomes in the recycling systems where we operate as well as their focus to improve GHG and environmental reporting within the packaged goods industry. Furthering these initiatives means more alignment in the Canadian market and has the potential to lower costs, improve results and make reporting and data collection easier.

(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 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

- Emission targets
- Water accounting figures

(4.12.1.6) Page/section reference

Page 19

(4.12.1.7) Attach the relevant publication

KPT Annual Report.pdf

(4.12.1.8) Comment

This is the companies annual report for regulatory purposes. It references our 2024 sustainability report and includes a direct link to the report. The Sustainability report is aligned to GRI, SASB, TNFD and IFRS S2

Row 2

(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

Risks & Opportunities

Dependencies & Impacts

Water accounting figures

Water pollution indicators

Other, please specify

(4.12.1.6) Page/section reference

See table of contents for specific topics. Key Performance Data starts on Page 57

(4.12.1.7) Attach the relevant publication

Kruger Products Sustainability Report 2024 -en.pdf

(4.12.1.8) Comment

This is our annual sustainability report which is aligned to GRI, SASB, TNFD and IFRS S2. We are working on alignment to S1 for our 2025 report to be published in June 2026

[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:

Annually

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:

- 1.6°C - 1.9°C

(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:

- 2.0°C - 2.4°C

(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:

1.6°C - 1.9°C

(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:

- 3.5°C - 3.9°C

(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 net zero 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 through the retirement of verified carbon offsets, 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
	<i>Select from:</i> <input checked="" type="checkbox"/> No, but we plan to in the next two years

[Fixed row]

(5.9) What is the trend in your organization's water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?

(5.9.1) Water-related CAPEX (+/- % change)

25

(5.9.2) Anticipated forward trend for CAPEX (+/- % change)

-67

(5.9.3) Water-related OPEX (+/- % change)

3

(5.9.4) Anticipated forward trend for OPEX (+/- % change)

3

(5.9.5) Please explain

In 2024, the Quebec government significantly increased the cost of water withdrawal. We also had a large maintenance project completed in 2024 which impacted OPEX cost. For CAPEX we expect the amount to be dependent on the type and impact of future water regulations in the regions we operate. For the immediate future, we have fewer planned projects to complete in 2025 which has reduced the overall water related spend
 [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: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> 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?

Climate change

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

- Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

- Contribution to supplier-related Scope 3 emissions

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

- 26-50%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

We define a significant supplier if their total carbon footprint emissions for the year account for more than 5% of our Category 1 Scope 3 emissions total.

(5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

Select from:

- 1-25%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

10

Forests

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

Impact on deforestation or conversion of other natural ecosystems

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

100%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

We believe that all pulp suppliers inherently have a potential impact on deforestation and/or conversion of natural ecosystems. Therefore we have set a goal and require all forest fibre suppliers to provide fibre that is 3rd party certified, with a strong preference for FSC.

(5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

Select from:

100%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

19

[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:

- 100%

(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:

76-99%

(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:

- 100%

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

Select from:

- 100%

(5.11.6.5) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement

Select from:

- 1-25%

(5.11.6.6) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement

Select from:

- 1-25%

(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:

- 76-99%

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

Select from:

- 76-99%

(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:

76-99%

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

Select from:

76-99%

(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 through a direct survey's and dedicated meetings to gather information that is used to inform our business, risk management and 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

Water

(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

[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:

- 76-99%

(5.11.9.4) % stakeholder-associated scope 3 emissions

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.

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:

- 76-99%

(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:

76-99%

(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:

- Walmart, Inc.

(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 dependent on the scope of change possible within the DC system

Row 2

(5.12.1) Requesting member

Select from:

Costco Wholesale Corporation

(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 dependent on the scope of change possible within the DC system

Row 3

(5.12.1) Requesting member

Select from:

Empire Company Limited

(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

(5.12.11) Please explain

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

[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
	<i>Select from:</i> <input checked="" type="checkbox"/> No, but we plan to within the next two years	<i>Select from:</i> <input checked="" type="checkbox"/> Not an immediate strategic priority	<i>no material initiatives have been discovered through CDP supply chain engagement</i>

[Fixed row]

C8. Environmental performance - Forests

(8.1) Are there any exclusions from your disclosure of forests-related data?

	Exclusion from disclosure
Timber products	Select from: <input checked="" type="checkbox"/> No

[Fixed row]

(8.2) Provide a breakdown of your disclosure volume per commodity.

	Disclosure volume (metric tons)	Volume type	Sourced volume (metric tons)
Timber products	417296	Select all that apply <input checked="" type="checkbox"/> Sourced	417296

[Fixed row]

(8.5) Provide details on the origins of your sourced volumes.

Timber products

(8.5.1) Country/area of origin

Select from:

Canada

(8.5.2) First level administrative division

Select from:

States/equivalent jurisdictions

(8.5.3) Specify the states or equivalent jurisdictions

Ontario, Quebec, Alberta, British Columbia

(8.5.4) Volume sourced from country/area of origin (metric tons)

284712

(8.5.5) Source

Select all that apply

Multiple contracted producers

Trader/broker/commodity market

Contracted suppliers (processors)

(8.5.7) Please explain

We source 68% of our virgin pulp from Canada. All pulp sources are FSC or SFI/PEFC certified and as such, contain a country of origin. We track all incoming pulp shipments on a monthly and yearly basis to understand where our materials are coming from. FSC and SFI/PEFC audits are completed yearly to ensure we are following the guidelines of the standards. Using this information we are able to determine where all of our pulp is sourced.

Timber products

(8.5.1) Country/area of origin

Select from:

Brazil

(8.5.2) First level administrative division

Select from:

- States/equivalent jurisdictions

(8.5.3) Specify the states or equivalent jurisdictions

Para, Maranhao, Piaui, Tocantins

(8.5.4) Volume sourced from country/area of origin (metric tons)

120236

(8.5.5) Source

Select all that apply

- Contracted suppliers (processors)
- Contracted suppliers (manufacturers)

(8.5.7) Please explain

We source 29% of our virgin pulp from eucalyptus trees from Brazil. All pulp sources are FSC certified and as such, contains a country of origin. We track all incoming pulp shipments on a monthly and yearly basis to understand where our materials are coming from. FSC audits are completed yearly, and mills validate BOL and invoices to ensure that the products we are receiving are the certified products that were ordered. Using this information we are able to determine where all of our pulp is sourced

Timber products

(8.5.1) Country/area of origin

Select from:

- Finland

(8.5.2) First level administrative division

Select from:

- States/equivalent jurisdictions

(8.5.3) Specify the states or equivalent jurisdictions

Satakunta region

(8.5.4) Volume sourced from country/area of origin (metric tons)

349

(8.5.5) Source

Select all that apply

- Contracted suppliers (processors)
- Contracted suppliers (manufacturers)

(8.5.7) Please explain

We source less than 1% of our virgin pulp from Finland. All pulp sources are FSC certified and as such, contains a country of origin. We track all incoming pulp shipments on a monthly and yearly basis to understand where our materials are coming from. FSC audits are completed yearly, and mills validate BOL and invoices to ensure that the products we are receiving are the certified products that were ordered. Using this information we are able to determine where all of our pulp is sourced

Timber products

(8.5.1) Country/area of origin

Select from:

- Uruguay

(8.5.2) First level administrative division

Select from:

- States/equivalent jurisdictions

(8.5.3) Specify the states or equivalent jurisdictions

Río Negro Department

(8.5.4) Volume sourced from country/area of origin (metric tons)

11999

(8.5.5) Source

Select all that apply

- Contracted suppliers (processors)
- Contracted suppliers (manufacturers)

(8.5.7) Please explain

We source 3% of our virgin pulp from eucalyptus trees from Uruguay. All pulp sources are FSC certified and as such, contains a country of origin. We track all incoming pulp shipments on a monthly and yearly basis to understand where our materials are coming from. FSC audits are completed yearly, and mills validate BOL and invoices to ensure that the products we are receiving are the certified products that were ordered. Using this information we are able to determine where all of our pulp is sourced

[Add row]

(8.7) Did your organization have a no-deforestation or no-conversion target, or any other targets for sustainable production/ sourcing of your disclosed commodities, active in the reporting year?

Timber products

(8.7.1) Active no-deforestation or no-conversion target

Select from:

- No, but we plan to have a no-deforestation or no-conversion target in the next two years

(8.7.3) Primary reason for not having an active no-deforestation or no-conversion target in the reporting year

Select from:

- No standardized procedure

(8.7.4) Explain why you did not have an active no-deforestation or no-conversion target in the reporting year

We are working to determine the appropriate route and backup information required to make this claim and engaging our suppliers to assess our current status

(8.7.5) Other active targets related to this commodity, including any which contribute to your no-deforestation or no-conversion target

Select from:

- Yes, we have other targets related to this commodity

[Fixed row]

(8.7.2) Provide details of other targets related to your commodities, including any which contribute to your no-deforestation or no-conversion target, and progress made against them.

Timber products

(8.7.2.1) Target reference number

Select from:

- Target 1

(8.7.2.3) Target coverage

Select from:

- Organization-wide (direct operations only)

(8.7.2.4) Commodity volume covered by target (metric tons)

Select from:

- Total commodity volume

(8.7.2.5) Category of target & Quantitative metric

Third-party certification

- % of volume third-party certified

(8.7.2.7) Third-party certification scheme

Chain-of-custody certification

- FSC Chain-of-Custody certification (any type)
- FSC Recycled certification
- PEFC Chain-of-Custody (any type)
- SFI Chain-of-Custody – Percentage

(8.7.2.8) Date target was set

07/25/2021

(8.7.2.9) End date of base year

12/31/2020

(8.7.2.10) Base year figure

58

(8.7.2.11) End date of target

12/31/2024

(8.7.2.12) Target year figure

100

(8.7.2.13) Reporting year figure

100

(8.7.2.14) Target status in reporting year

Select from:

Achieved

(8.7.2.15) % of target achieved relative to base year

100.00

(8.7.2.16) Global environmental treaties/ initiatives/ frameworks aligned with or supported by this target

Select all that apply

Sustainable Development Goals

(8.7.2.17) Explain target coverage and identify any exclusions

The target covers all purchase fibre used as raw material in our manufacturing process across our entire business

(8.7.2.19) List the actions which contributed most to achieving or maintaining this target

Ensuring procurement supply agreements included certified fibre for all of our purchases

(8.7.2.20) Further details of target

Our public target is to maintain 100% certified fibre each year to 2030, and included all sourced pulp, virgin and recycled. We also include SFI and PEFC fibre as part of this target and have achieved 100% certified sourced material for the reporting year, but our preference is for FSC and we are working to maximize the purchase of FSC Mix and FSC recycled fibre

[Add row]

(8.8) Indicate if your organization has a traceability system to determine the origins of your sourced volumes and provide details of the methods and tools used.

Timber products

(8.8.1) Traceability system

Select from:

Yes

(8.8.2) Methods/tools used in traceability system

Select all that apply

Chain-of-custody certification

Value chain mapping

Supplier engagement/communication

Internal traceability system

(8.8.3) Description of methods/tools used in traceability system

FSC, SFI/PEFC Chain of Custody. Supply contracts ensure suppliers are 3rd party certified, which is confirmed during annual audits. For day to day operations, every out going PO identifies the type of certified fibre we are expecting to receive. Once we receive the fibres, all staff are required to confirm that invoices and BOL's have the proper certification documentation and must contact the suppliers if there is missing data. Data is then added to credit tables via SAP, and are updated instantly, to ensure we have enough input certified fibre for our production output at each manufacturing facility. We have also engaged directly with our suppliers to better understand where they are sourcing their fibre, the species used and any risk assessments they have done or plan to do. We are audited annually by third party certifying bodies

[Fixed row]

(8.8.1) Provide details of the point to which your organization can trace its sourced volumes.

Timber products

(8.8.1.1) % of sourced volume traceable to production unit

68

(8.8.1.2) % of sourced volume traceable to sourcing area and not to production unit

(8.8.1.3) % sourced volume traceable to country/area of origin and not to sourcing area or production unit

0

(8.8.1.4) % of sourced volume traceable to other point (i.e., processing facility/first importer) not in the country/area of origin

0

(8.8.1.5) % of sourced volume from unknown origin

0

(8.8.1.6) % of sourced volume reported

100.00

[Fixed row]

(8.9) Provide details of your organization's assessment of the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of its disclosed commodities.

Timber products

(8.9.1) DF/DCF status assessed for this commodity

Select from:

Yes, deforestation- and conversion-free (DCF) status assessed

(8.9.2) % of disclosure volume determined as DF/DCF in the reporting year

100

(8.9.3) % of disclosure volume determined as DF/DCF through a third-party certification scheme providing full DF/DCF assurance

100

(8.9.4) % of disclosure volume determined as DF/DCF through monitoring of production unit

0

(8.9.5) % of disclosure volume determined as DF/DCF through monitoring of sourcing area

0

(8.9.6) Is a proportion of your disclosure volume certified through a scheme not providing full DF/DCF assurance?

Select from:

No

[Fixed row]

(8.9.1) Provide details of third-party certification schemes used to determine the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of the disclosure volume, since specified cutoff date.

Timber products

(8.9.1.1) Third-party certification scheme providing full DF/DCF assurance

Chain-of-custody certification

FSC Chain-of-Custody certification (any type)

(8.9.1.2) % of disclosure volume determined as DF/DCF through certification scheme providing full DF/DCF assurance

100

(8.9.1.3) Comment

100% of our incoming pulp fibre is certified to the FSC standard, FSC Mix at 89% the remaining also carries the FSC CW classification

(8.9.1.4) Certification documentation

2024 Kruger Products Inc. FSC COC Certificate 23.1.2024 EN.pdf
[Add row]

(8.10) Indicate whether you have monitored or estimated the deforestation and conversion of other natural ecosystems footprint for your disclosed commodities.

	Monitoring or estimating your deforestation and conversion footprint
Timber products	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(8.10.1) Provide details on the monitoring or estimating of your deforestation and conversion footprint.

Timber products

(8.10.1.1) Monitoring and estimating your deforestation and conversion footprint

Select from:

We monitor the deforestation and conversion footprint in our value chain

(8.10.1.2) % of disclosure volume monitored or estimated

(8.10.1.3) Reporting of deforestation and conversion footprint*Select all that apply* During the reporting period**(8.10.1.5) Known or estimated deforestation and conversion footprint in the reporting period (hectares)**

0

(8.10.1.9) Describe the methods and data sources used to monitor or estimate your deforestation and conversion footprint

We survey our suppliers to gain information on their deforestation commitments and progress on an annual basis. Work is being done to convert this information to a hectare based measure. Current survey reach is 90% of our suppliers and we intend to reach 100% response rate in the subsequent reporting years
[Add row]

(8.12) Indicate if certification details are available for the commodity volumes sold to requesting CDP Supply Chain members.

	Third-party certification scheme adopted	Certification details are available for the volumes sold to any requesting CDP Supply Chain members
Timber products	<i>Select from:</i> <input checked="" type="checkbox"/> Yes	<i>Select from:</i> <input checked="" type="checkbox"/> Yes

*[Fixed row]***(8.12.1) Provide details of the certified volumes sold to each requesting CDP Supply Chain member.**

Row 1

(8.12.1.1) Requesting member

Select from:

Empire Company Limited

(8.12.1.2) Commodity

Select from:

Timber products

(8.12.1.3) Form of commodity

Select all that apply

Paper

(8.12.1.4) Total volume of commodity sold to requesting member

17708

(8.12.1.5) Metric

Select from:

Metric tons

(8.12.1.6) Third-party certification scheme

Forest management unit/Producer certification

FSC Forest Management certification

(8.12.1.7) % of the total volume of commodity sold to requesting member that is certified

100

(8.12.1.8) Comment (optional)

91% is certified FSC MIX and the other 9% is CW which comes with PEFC or SFI certification

Row 2

(8.12.1.1) Requesting member

Select from:

Costco Wholesale Corporation

(8.12.1.2) Commodity

Select from:

Timber products

(8.12.1.3) Form of commodity

Select all that apply

Paper

(8.12.1.4) Total volume of commodity sold to requesting member

103233

(8.12.1.5) Metric

Select from:

Metric tons

(8.12.1.6) Third-party certification scheme

Forest management unit/Producer certification

FSC Forest Management certification

(8.12.1.7) % of the total volume of commodity sold to requesting member that is certified

100

(8.12.1.8) Comment (optional)

82% is certified FSC MIX and the other 18% is CW which comes with PEFC or SFI certification

Row 3

(8.12.1.1) Requesting member

Select from:

Walmart, Inc.

(8.12.1.2) Commodity

Select from:

Timber products

(8.12.1.3) Form of commodity

Select all that apply

Paper

(8.12.1.4) Total volume of commodity sold to requesting member

55307

(8.12.1.5) Metric

Select from:

Metric tons

(8.12.1.6) Third-party certification scheme

Forest management unit/Producer certification

FSC Forest Management certification

(8.12.1.7) % of the total volume of commodity sold to requesting member that is certified

100

(8.12.1.8) Comment (optional)

92% is certified FSC MIX and the other 8% is CW which comes with PEFC or SFI certification

[Add row]

(8.13) Does your organization calculate the GHG emission reductions and/or removals from land use management and land use change that have occurred in your direct operations and/or upstream value chain?

Timber products

(8.13.1) GHG emissions reductions and removals from land use management and land use change calculated

Select from:

No, but plan to do so in the next two years

(8.13.2) Primary reason your organization does not calculate GHG emissions reductions and removals from land use management and land use change

Select from:

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

(8.13.3) Explain why your organization does not calculate GHG emissions reductions and removals from land use management and land use change

It has been a low priority as we assume that there is no deforestation or conversion occurring in our supply chain, so the net GHG emissions should be relatively neutral

[Fixed row]

(8.14) Indicate if you assess your own compliance and/or the compliance of your suppliers with forest regulations and/or mandatory standards, and provide details.

(8.14.1) Assess legal compliance with forest regulations

Select from:

- Yes, from suppliers

(8.14.2) Aspects of legislation considered

Select all that apply

- Labor rights
- Third parties' rights
- Environmental protection
- Human rights protected under international law
- Forest-related rules, including forest management and biodiversity conservation, where directly related to wood harvesting
- The principle of free, prior and informed consent (FPIC), including as set out in the UN Declaration on the Rights of Indigenous Peoples

(8.14.3) Procedure to ensure legal compliance

Select all that apply

- Certification
- Supplier self-declaration
- Third party databases
- Third party audits

(8.14.5) Please explain

All of our suppliers are certified to FSC and or SFI and PEFC. We regularly check the validity of their certifications' and only work with suppliers who are in good standing with these certification bodies

[Fixed row]

(8.15) Do you engage in landscape (including jurisdictional) initiatives to progress shared sustainable land use goals?

(8.15.1) Engagement in landscape/jurisdictional initiatives

Select from:

- No, we do not engage in landscape/jurisdictional initiatives, but we plan to in the next two years

(8.15.2) Primary reason for not engaging in landscape/jurisdictional initiatives

Select from:

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

(8.15.3) Explain why your organization does not engage in landscape/jurisdictional initiatives

*We are working on developing better ways to engage with our suppliers to find opportunities to improve biodiversity outcomes within our supply chain
[Fixed row]*

(8.16) Do you participate in any other external activities to support the implementation of policies and commitments related to deforestation, ecosystem conversion, or human rights issues in commodity value chains?

Select from:

- Yes

(8.16.1) Provide details of the external activities to support the implementation of your policies and commitments related to deforestation, ecosystem conversion, or human rights issues in commodity value chains

Row 1

(8.16.1.1) Commodity

Select all that apply

- Timber products

(8.16.1.2) Activities

Select all that apply

- Engaging with non-governmental organizations

(8.16.1.3) Country/area

Select from:

- Canada

(8.16.1.4) Subnational area

Select from:

- Not applicable

(8.16.1.5) Provide further details of the activity

We are part of a non-governmental organization Canadian Business for Social Responsibility (CBSR) that shares best practices and learning around deforestation ecosystems, human rights as well as numerous other sustainability related issues and emerging trends

[Add row]

(8.17) Is your organization supporting or implementing project(s) focused on ecosystem restoration and long-term protection?

Select from:

- Yes

(8.17.1) Provide details on your project(s), including the extent, duration, and monitoring frequency. Please specify any measured outcome(s).

Row 1

(8.17.1.1) Project reference

Select from:

- Project 1

(8.17.1.2) Project type

Select from:

- Other ecosystem restoration

(8.17.1.3) Expected benefits of project

Select all that apply

- Improvement of standard of living, especially for vulnerable and/or marginalized groups
- Net gain in biodiversity and ecosystem integrity

(8.17.1.4) Is this project originating any carbon credits?

Select from:

- No

(8.17.1.5) Description of project

We are converting a parking lot at one of our manufacturing sites in Gatineau, QC into a publicly accessible park, naturalizing the area to improve the local biodiversity and forest cover near the Ottawa River

(8.17.1.6) Where is the project taking place in relation to your value chain?

Select all that apply

- Project based in area with direct operations

(8.17.1.7) Start year

2019

(8.17.1.8) Target year

Select from:

2025

(8.17.1.9) Project area to date (Hectares)

0.5

(8.17.1.10) Project area in the target year (Hectares)

0.5

(8.17.1.11) Country/Area

Select from:

Canada

(8.17.1.12) Latitude

45.42535

(8.17.1.13) Longitude

-75.71091

(8.17.1.14) Monitoring frequency

Select from:

Annually

(8.17.1.15) Total investment over the project period (currency)

0

(8.17.1.16) For which of your expected benefits are you monitoring progress?

Select all that apply

- Other, please specify

(8.17.1.17) Please explain

It will be a public park with increased green space and not used for carbon credits or biodiversity metrics at this time

Row 2

(8.17.1.1) Project reference

Select from:

- Project 2

(8.17.1.2) Project type

Select from:

- Forest ecosystem restoration

(8.17.1.3) Expected benefits of project

Select all that apply

- Net gain in biodiversity and ecosystem integrity
- Restoration of natural ecosystem(s)

(8.17.1.4) Is this project originating any carbon credits?

Select from:

- No

(8.17.1.5) Description of project

We've partnered with One tree Planted to plant 100,000 trees in North America over 3 years as part of a reforestation and conservation initiative

(8.17.1.6) Where is the project taking place in relation to your value chain?

Select all that apply

Project based elsewhere

(8.17.1.7) Start year

2022.0

(8.17.1.8) Target year

Select from:

2024

(8.17.1.9) Project area to date (Hectares)

0

(8.17.1.10) Project area in the target year (Hectares)

0

(8.17.1.11) Country/Area

Select from:

Canada

(8.17.1.12) Latitude

52.401028

(8.17.1.13) Longitude

-98.908819

(8.17.1.14) Monitoring frequency

Select from:

Annually

(8.17.1.15) Total investment over the project period (currency)

100000

(8.17.1.16) For which of your expected benefits are you monitoring progress?

Select all that apply

Net gain in biodiversity and ecosystem integrity

Restoration of natural ecosystem(s)

(8.17.1.17) Please explain

This is based on trees planted, in 2024 our contribution resulted in 33,100 trees planted in Manitoba to support wild fire recovery around Devil's Lake. We do not get details on the project area size, only number of trees planted.

[Add row]

