

Human rights and Environmental Risks and Opportunities Assessment

Superwood A/S

Cover Letter



Superwood A/S

20 April 2023

Dear Superwood,

Please find enclosed our Human Rights and Environmental Risks and Opportunities Assessment.

We hope that the report will be useful, and we are available for any questions or needs for clarification you may have.

Best regards,

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Document history		
Version	Date	Comment
1.0	20 April 2023	Draft Human Rights risk Assessment and Environmental Risk Assessment.
2.0	9 May 2023	Final Human Rights Risk Assessment and Environmental Risk Assessment

Content

p. 4

Introduction

p. 5

Risk assessment methodology

p. 8

Adverse media screening

p. 10

Executive summary

p. 12

Environmental Risk Assessment

p. 34

Human Rights Risk Assessment

p. 69

Appendix

p. 70

References

Project team

Purpose

The purpose of this report is to evaluate Superwood's human rights risk exposure and environmental risk exposure as well as the existing management procedures in place.

Scope

The scope of the report covers an Environmental Risk Assessment and a Human Rights Risk Assessment. This includes risk analysis evaluating both exposure and management structure, methodology, best practice due diligence recommendations

High risk locations

None of Superwood's suppliers are located in high-risk locations.

Environmental Risk Assessment

In the Environmental Risk Assessment conducted for Superwood, we have sought to identify the environmental risks associated with processes at the final manufacturing stage facilities as well as the product's supply chain, product use and product of end use. We have assessed i) greenhouse gas emissions ii) air pollution, iii) water availability, iv) water and social quality, v) waste generation. The assessment include a risk mapping of the Environmental risks and relevant best practices for addressing the risks identified. We have not identified any high-risk issues.

Human Rights Risk assessment

In the human Rights Risk assessment conducted for Superwood we have sought to identify i) what human rights and ii) whose human rights may be adversely impacted by Superwood's activities. In this assessment, we have included a focus on Superwood's Tier 1 suppliers and made efforts to map risks beyond tier 1. We have recommended various recommendations which, if implemented, may assist Superwood in fully mapping risks beyond tier 1. The assessment includes a risk mapping of Human rights risks and relevant best practices for addressing the risks identified. We have not identified any high-risk issues.

We have focused on the human rights that are most material to Superwood and its activities. We have identified these through an adverse media screening, research of the wood and wood manufacturing sector as well as a workshop with Superwood. This includes actual and potential human rights risks. These are separated into assessments of different categories of human rights including i) Health & Safety ii) Working Conditions iii) Child and forced labour iv) Freedom of Association v) Stakeholders and vi) Land Use.

Due Diligence Best Practices

In the assessment of every category of EMS and Human Rights, we have proposed recommendations to deal with identified gaps in Superwood's risk management. Overall, none of the gaps identified constitute a medium or high risk. However, the recommendations serve as examples of best due diligence practices which Superwood may choose to implement in order to continuously improve its due diligence efforts in relation to Environmental and Human Rights related risks.

Methodology

The following pages include a description of the assessment methods and an executive summary, presenting the results of the risk assessments. For both assessments we utilised databases to identify well-known risks associated with Superwood's industry/sector as well as the country of operation. For the human rights risk assessment we also screened the countries in which Superwood's main suppliers operate. Since no high-risk issues were identified, Position Green has not presented a prioritisation of the different gaps identified. However, since Superwood is in the process of implementing a new EMS system, we recommend that Superwood prioritises closing some of its human rights risk gaps by formalising its existing processes and structures for identifying and managing human rights risks.

Risk assessment methodology

Assessing Human Rights and Environmental Risks and Opportunities



Purpose

The purpose of this assessment is to identify and assess environmental risks and opportunities relevant to Superwood's manufacturing facilities and Superwood's products. Superwood has one manufacturing facility located in Hampen, Denmark. Superwood produces two products, 1) Fully impregnated spruce and 2) Fully impregnated spruce with surface treatment. Superwood purchase spruce, CO2 and paint. The products are used for facade cladding. The products can be reused and recycled before disposal for incineration.

This report describes the environmental risks and opportunities as well as the human rights risks we have identified and recommends actions to mitigate these risks, where relevant.

We have classified risks according to Low, Medium, or High environmental risks. We have arrived at the classification based on an assessment of Exposure and Management for each sustainability factor. The assessment of Exposure and Management is based on the judgement of Position Green Advisory, taking into consideration a variety of factors, including historical data (where available), Q&A, external analysis and public information, as well as expert judgement.

See Appendix for a more detailed description of the assessment matrix.

Environmental risk	Description
Low	Risks categorized as Low are risks which are considered to have been appropriately addressed and/or which are expected to have none to very limited impact. Where we have recommended actions, we consider that these actions are required in order to further reduce the risk level or to ensure that the risk is maintained at the Low level.
Medium	Risks categorized as Medium are risks that are currently not appropriately addressed or lacks sufficient information to verify that the risks have been appropriately addressed. Mitigating actions are required to ensure that these risks do not potentially have a significant negative impact.
High	Risks categorized as High are risks which pose significant risks. These risks require mitigations.

Risk assessment matrix



The following risk assessment matrix is utilised in the Environmental and Human Rights Risk assessment conducted for Superwood.

The model epitomises that risk is evaluated by evaluating exposure and management structures.

Exposure	<i>Major</i>					
	<i>Significant</i>					
	<i>Moderate</i>					
	<i>Minor</i>					
	<i>None to slight</i>					
Risk Assessment Matrix		<i>Very strong</i>	<i>Strong</i>	<i>Medium</i>	<i>Weak</i>	<i>Very Weak</i>
		Management				

Exposure:

The potential and actual adverse impacts from, or related to, the asset's activities. The impacts may be direct or indirect (e.g., through business partners / life cycle).

Exposure is assessed through industry, stage of development, supply chain, geography, jurisdiction and track record.

Management:

Systems and processes related to the management of the exposure.

This includes management processes such as Policies, Targets, Procedures (Preventive and Monitoring procedures), Reporting and 3rd party controls.

Adverse media screening

Adverse media screening

As part of the assessment, Position Green (PG) has conducted an adverse media screening for Superwood. We have utilised the databases, Factiva and google news and have not identified any cases relevant or material to the assessment of human rights risk or environmental management systems. As part of the screening, we have searched for incidents relating to stakeholders, land use, human rights and the environment.

In the analysis we make use of the adverse media screening as well as international databases to evaluate Superwood's risk. This includes sector specific screenings conducted by the FOA, the UNECE, the EU and the Nordics. It also includes more broad screenings of the human rights conditions in the countries in which Superwood operates. Having its facilities located in Denmark, we have particularly focused on Denmark. However, we have also conducted screenings of Norway, Finland, Sweden and Netherlands, the countries in which Superwood's main suppliers operate.

General trends in the wood and wood products sector

- 1) Social dumping
- 2) Seasonal workers
- 3) Migrant workers
- 4) Diversity & Inclusion

Relevant information

Superwood makes use of FSC certified wood. The FSC focuses on labour rights at all levels as well as the forest management level. This includes respect for indigenous people's rights.

Correspondingly, it is a good tool to ensure respect for human rights in the forestry and forest industry sector. Read more about the sector here: [FSC-human rights Final 04-07_WEB.pdf](#)

Executive summary



Executive Summary

ESG due diligence

The following overview demonstrates Superwood’s risk levels of adverse impacts for select sustainability factors pre- and post-mitigation.

All metrics have been assessed to low pre- and post mitigation. The low evaluation must be seen in relation to the risks in the industry which is characterised by various environmental and social risks. However, by working only with FSC certified suppliers, Superwood has mitigated most of these risks which is further elaborated further in the individual sections of this report.

Getting a low classification pre-mitigation does, however, not mean that no actions can be conducted to improve ESG performance. We recommend various actions that Superwood may choose to implement in order to continuously improve their ESG- performance. We do e.g. recommend formalizing Superwood’s existing processes into streamlined and coherent procedures in order to ensure a continuous low risk exposure and to strengthen the ESG management systems already in place. We emphasise the importance of doing so in order to ensure that the risk exposure remains low.

Environment			
Sustainability factor		Pre mitigation	Post mitigation
E.1	Greenhouse gas emissions	Low	Low
E.2	Air pollution and Noise	Low	Low
E.3	Water availability	Low	Low
E.4	Water and soil pollution		
E.5	Waste generation	Low	Low
E.6	Biodiversity and habitat	Low	Low

Social			
Sustainability factor		Pre mitigation	Post mitigation
S.1	Health and safety hazards	Low	Low
S.4	Working conditions	Low	Low
S.5	Child labour and forced labour	Low	Low
S.6	Freedom of association and collective bargaining	Low	Low
S.7	Diversity and discrimination	Low	Low
S.8	Stakeholder relations	Low	Low
S.9	Land use	Low	Low

Assessing Environmental Risks and Opportunities

E1: Greenhouse gas emissions



E1: Greenhouse gas emissions	Risk	Recommended actions	After mitigation
<p>Exposure – Moderate</p> <p>Manufacturing stage: The manufacturing of the Superwood products include splitting and impregnation of spruce. CO2 emissions from the manufacturing process can be divided into:</p> <ul style="list-style-type: none"> • CO2 emissions from renewable energy sources • CO2 emissions from non-renewable energy sources • CO2 emissions from impregnation <p>Product supply chain: Forestry and activities in sawmills generates CO2 emissions.</p> <p>Product use: The products do not require energy during the use phase. Hence, there are no CO2 emissions.</p> <p>Product end of use: The Superwood products are disposed by the customer / user of the products.</p>	Low	<ul style="list-style-type: none"> • Map GHG emissions in scope 1, 2 and 3 emissions. • Identify GHG emission mitigation measures. • Set quantitative targets for GHG emissions. • Report on GHG emissions. 	Low
<p>Management – Very strong</p> <p>Manufacturing stage: Superwood is using woody waste as biomass in the manufacturing facilities. Additionally, Superwood purchase carbon offset from wind projects. Finally, Superwood has installed a solar plant to replace purchased electrical power. The CO2 emissions mitigations in the manufacturing process can be categorized as</p> <ul style="list-style-type: none"> • Bioenergy credit from Woody “waste” • Carbon offsets from wind power projects. • Solar power <p>Product supply chain: Superwood only use FSC or PEFC-certified wood from the Nordic spruce belt. The FSC certification helps ensure good conditions for biodiversity, the aquatic environment, indigenous peoples and forest workers worldwide, as well as training locally. PEFC promotes sustainable forestry through third-party verification. This implies that more wood is planted than is cut down, while at the same time biodiversity and local communities are taken into account.</p> <p>Product end of use: It is assumed that the products are disposed in accordance with applicable regulations.</p> <p>Assessment</p> <p>Superwood is using best practice in the manufacturing phase and supply chain. Superwood impose requirements on suppliers by only purchasing FSC or PEFC-certified wood. In addition, Superwood produce electrical power from own solar plant and purchase electrical power from wind turbines. Further, Superwood recycle the CO2 used for impregnation of spruce. We assess the risk associated with greenhouse gas emissions to be "Low".</p>			

E1: Greenhouse gas emissions

Indicator	Metric	Answer	Answer Comment
Exposure	GHG emissions from the company/asset?	Yes	See table on next page.
Exposure	Non-renewable energy consumption	Yes	Combustion of gasoline, diesel and biomass.
Exposure	Emissions of ozone-depleting substances?	No	
Management	Has the company measures in place to manage environmental impacts?	Yes	Superwood only uses FSC or PEFC-certified wood. The FSC certification helps ensure good conditions for biodiversity, the aquatic environment, indigenous peoples and forest workers worldwide, as well as training locally. PEFC promotes sustainable forestry through third-party verification. This implies that more wood is planted than is cut down, while at the same time biodiversity and local communities are taken into account.
Permits	Is there an overview of required environmental permits and consents?	Yes	The company has the following environmental permits: <ul style="list-style-type: none"> • Environmental approval of the impregnation plant dated 28 August 2000 • Environmental approval of the heating system dated 23 May 2007 • Environmental approval of regeneration facilities dated 11 April 2007 Superwood does not have a water discharge permit.
Targets	Does the company/asset have a target for reduction of GHG emissions?	No	However, it is decided to establish targets for reduction of GHG emissions.
Procedures	Has the company/asset implemented (or plans to implement) any measure or initiatives to minimise its GHG emissions?	Yes	Superwood produce electrical power from own solar plant and purchase electrical power from wind turbines.
Indicator	Metric	Answer	Answer Comment
Fully impregnated spruce			
	CO2 emissions from renewable power	0 tCO2e	Superwood has purchase 1,0825 MWh electricity produced by wind turbines for impregnation of spruce. The CO2 emissions are based on 11 g CO2/kWh.
	CO2 emissions from non-renewable energy	20.13 tCO2e	Superwood has emissions from non-renewable energy sources. Motor gasoline 5,971.25 liter and Diesel 2,427.75 liter.
	CO2 credits	133.26 tCO2e	Superwood has emissions from Bioenergy credit ELIGIBLE sources, Wood "waste" 75 metric ton.
	CO2 credits	74.69 tCO2	Superwood has bioenergy credit from woody waste.
Fully impregnated spruce with surface treatment			
	CO2 emissions from renewable power	0 tCO2e	Superwood has purchase 3,2475 MWh electricity produced by wind turbines for impregnation of spruce.
	CO2 emissions from non-renewable energy	60.67 tCO2e	Superwood has emissions from non-renewable energy sources. Motor gasoline 17,913.75 liter and Diesel 7,383.25 liter.
	CO2 credits	399.79 tCO2e	Superwood has emissions from Bioenergy credit ELIGIBLE sources. Wood "waste" 225 metric ton.
	CO2 credits	224.08 tCO2	Superwood has bioenergy credit from woody waste.
CO2 emissions offset and mitigations measures			
	CO2 offset	966 tCO2	Superwood purchase carbon offsets from wind power projects.
	Is the renewable energy certified?	Yes	Superwood has provided a certificate for electrical power from wind turbines. Expected use in 2021 was 9.513.736 kWh.
	Has the company identified CO2 emission mitigating measures?	Yes	Superwood has installed a solar PV plant. The expected production from the solar PV plant is 825.705 kWh/year.

E2: Air pollution and Noise



E2: Air pollution and Noise	Risk	Recommended actions	After mitigation
<p>Exposure - Minor</p> <p>Manufacturing stage: Superwood's activities generates air emissions from combustion of gasoline, diesel and biomass. Further emissions of fungicides will occur. Also, emission in the form of water vapor from the drying plant. CO2 emissions from the regeneration plant contains small amounts of recept. Finally, adverse odors and noise from the Superwood facility may occur.</p> <p>Product supply chain: Forestry and activities in sawmills generates air emissions.</p> <p>Product use: There is no air pollution related to the use of the products.</p> <p>Product end of use: Air pollutions related to e.g., incineration of the products in a waste to energy plant.</p>	Low	No recommendations.	Low
<p>Management – Very strong</p> <p>Manufacturing stage: According to Superwood's environmental permit all air outlets from the process plant are equipped with carbon filters, hence only emissions of CO2 can be expected. Emissions limits for fungicide are outlined in the environmental permit. No adverse odors are allowed according to the environmental permit. Noise limits are outlined in the environmental permit. Superwood has informed that there has been no complaints regarding noise.</p> <p>Product supply chain: Superwood only use FSC or PEFC-certified wood from the Nordic spruce belt. The FSC certification helps ensure good conditions for biodiversity, the aquatic environment, indigenous peoples and forest workers worldwide, as well as training locally. PEFC promotes sustainable forestry through third-party verification. This implies that more wood is planted than is cut down, while at the same time biodiversity and local communities are taken into account.</p> <p>Product end of use: It is assumed that the products are disposed in accordance with applicable regulations.</p>			
<p>Assessment</p> <p>The risk of air pollution is low, as all air outlets from the process plant are equipped with carbon filters. Noise limits are outlined in the environmental permit and no complaints regarding noise have been reported. Hence, we assess the risk associated with Air pollution and Noise to be low.</p>			

E2: Air pollution and Noise



Indicator	Metric	Answer	Answer Comment
Exposure	Does the activity generate air emissions negatively affecting the environment including odour?	Yes	Superwood's activities generates air emissions from combustion of gasoline, diesel and biomass. Further emissions of fungicides will occur. Also, emission in the form of water vapor from the drying plant. CO2 emissions from the regeneration plant contains small amounts of receipt. Finally, adverse odors and noise from the Superwood facility may occur.
Exposure	Have any controversies regarding air pollution or noise been reported for the company/asset?	No	No issues regarding air pollution have been reported. Superwood has informed that there has been no complaints regarding noise.
Management	Has the company measures in place to manage environmental impacts?	Yes	Superwood only use FSC or PEFC-certified wood. The FSC certification helps ensure good conditions for biodiversity, the aquatic environment, indigenous peoples and forest workers worldwide, as well as training locally. PEFC promotes sustainable forestry through third-party verification. This implies that more wood is planted than is cut down, while at the same time biodiversity and local communities are taken into account.
Permits	Is there an overview of required environmental permits and consents?	Yes	The company has the following environmental permits: <ul style="list-style-type: none"> • Environmental approval of the impregnation plant dated 28 August 2000 • Environmental approval of the heating system dated 23 May 2007 • Environmental approval of regeneration facilities dated 11 April 2007 <p>Superwood does not have a water discharge permit.</p>
Performance reporting	Does the company/asset report on air pollutants?	No	

E3: Water availability



E3: Water availability	Risk	Recommended actions	After mitigation
<p>Exposure - None to slight</p> <p>Manufacturing stage: There is limited process water from the company, which only diverts sanitary water and water for the regeneration plant. In addition, water is used for cleaning of painting equipment.</p> <p>Product supply chain: Water may be used in forestry and activities in sawmills.</p> <p>Product use: No water use in the use phase.</p> <p>Product end of use: No water use in the end of use phase.</p>	Low	No recommendations.	Low
<p>Management – Medium</p> <p>Manufacturing stage: Sauperwood use only small amounts of water.</p> <p>Product supply chain: Superwood only use FSC or PEFC-certified wood.</p> <p>Assessment</p> <p>Only minor amounts of water are used in Superwood’s production. Therefore, we assess the risk associated with Water availability to be "Low".</p>			

E3: Water availability



Indicator	Metric	Answer	Answer Comment
Exposure	Have any controversies regarding water use been reported for the location?	No	No controversies regarding water use have been reported.
Management	Has the company measures in place to manage environmental impacts?	Yes	Superwood only use FSC or PEFC-certified wood. The FSC certification helps ensure good conditions for biodiversity, the aquatic environment, indigenous peoples and forest workers worldwide, as well as training locally. PEFC promotes sustainable forestry through third-party verification. This implies that more wood is planted than is cut down, while at the same time biodiversity and local communities are taken into account.
Permits	Is there an overview of required environmental permits and consents?	Yes	<p>The company has the following environmental permits:</p> <ul style="list-style-type: none"> • Environmental approval of the impregnation plant dated 28 August 2000 • Environmental approval of the heating system dated 23 May 2007 • Environmental approval of regeneration facilities dated 11 April 2007 <p>Superwood does not have a water discharge permit.</p>
Procedures	Does the company/asset have procedures in place for minimising water use and protecting water resources?	No	We have not identified procedures for minimizing water use and protecting water resources.
Performance reporting	Is the company making public disclosures of water use and the approach to water use?	No	Public disclosure of water use is not assessed to be relevant, due to the very low water consumption.

E4: Water and soil pollution

E4: Water and soil pollution	Risk	Recommended actions	After mitigation
<p>Exposure – Minor</p> <p>Manufacturing stage: There is limited process wastewater from the company, which only diverts sanitary wastewater and wastewater from the sink at the regeneration plant. In addition, the wastewater from the cleaning of painting equipment is ph-neutralized and directed to the municipal wastewater system in agreement with Ikast-Brande Spildevand. Sanitary wastewater is directed to the public sewer system. The wastewater is cleaned at Nr. Snede Rensningsanlæg. Surface water seeps into the ground.</p> <p>Most of the water that is removed from the impregnated wood precipitates from the spent regenerate in the flash and trap tank. The collected water is directed to the environmental tank for later disposal via Motas. The liquid, which contains resin, dry matter from the wood is disposed of to Motas.</p> <p>Storage of chemicals and substances: CO2 is stored in containers and impregnation liquid in fitted tanks with tank pits underneath. Propiconazol, Tebucinazole, IPBC, which are on the list of hazardous substances, and the carrier Dowanol DPNP are used. Storage of various lubricating oils takes place in the workshop. The chemicals for impregnating wood are stored in the warehouse and at the regeneration plant. Paint is stored in the production area. There are 3 oil tanks. A 2500 l above ground Titan plastic diesel tank and two underground 5900 l's tanks.</p> <p>Product supply chain: Forestry and activities in sawmills may generate water and soil pollution.</p> <p>Product use: No exposure to water and soil.</p> <p>Product end of use: No exposure to water and soil.</p>	<p style="text-align: center;">Low</p>	<p>No recommendations.</p>	<p style="text-align: center;">Low</p>
<p>Management – Very strong</p> <p>Manufacturing stage: The company fulfills the conditions laid down in the environmental approval regarding containers with liquids from the regeneration process. Further, the company store chemicals and substances in accordance with the environmental permits.</p> <p>Product supply chain: Superwood only use FSC or PEFC-certified wood.</p>		<p style="text-align: center;">Low</p>	
<p>Assessment</p> <p>Because the company has limited process wastewater and well implemented procedures for storage of chemicals and substances, we assess the risk associated with Water and soil pollution to be "Low".</p>			

E4: Water and soil pollution



Indicator	Metric	Answer	Answer Comment
Exposure	Is the activity discharging any water (not including rainwater)?	Yes	Sanitary wastewater is directed to the public sewer system. The wastewater is cleaned at Nr. Snede Rensningsanlæg.
Exposure	Is the activity discharging water into streams, lakes, or the sea?	No	Surface water seeps into the ground, which is common. We do not assess this to be a risk.
Exposure	Number of accidental spills in the asset area.	Zero	No spills during the last 5 years.
Exposure	Have any controversies regarding water pollution been reported for the location?	No	No issues have been reported.
Procedures	Does the company/asset monitor and report on water discharge and water pollution?	Yes	Any spillage is collected and disposed of in accordance with the municipality's waste regulations. Accidentally spills are reported to the authorities.
Exposure	Are hazardous materials used in the company/asset?	Yes	Hazardous materials e.g., gasoline and diesel are used.
Exposure	Have any controversies regarding the activity and its potential for soil pollution been reported?	No	No issues have been reported.
Management	Has the company measures in place to manage environmental impacts?	Yes	Superwood only use FSC or PEFC-certified wood. The FSC certification helps ensure good conditions for biodiversity, the aquatic environment, indigenous peoples and forest workers worldwide, as well as training locally. PEFC promotes sustainable forestry through third-party verification. This implies that more wood is planted than is cut down, while at the same time biodiversity and local communities are taken into account.
Permits	Is there an overview of required environmental permits and consents?	Yes	The company has the following environmental permits: <ul style="list-style-type: none"> • Environmental approval of the impregnation plant dated 28 August 2000 • Environmental approval of the heating system dated 23 May 2007 • Environmental approval of regeneration facilities dated 11 April 2007 Superwood does not have a water discharge permit.
Procedures	Is the generated hazardous and non-hazardous waste stored and disposed of in an appropriate way?	Yes	Waste is stored in accordance with the permits and local regulations.
Procedures	Does the company/asset report on accidental spills?	Yes	Accidentally spills are reported to the authorities.

E5: Waste generation



E5: Waste generation	Risk	Recommended actions	After mitigation
<p>Exposure – Moderate</p> <p>Manufacturing stage: Superwood generates non-hazardous and hazardous waste.</p> <p>Product supply chain: Forestry and activities in sawmills generate waste.</p> <p>Product use: No waste generation during use phase.</p> <p>Product end of use: The Superwood products are disposed by the customer / user of the products.</p>	Low	No recommendations.	Low
<p>Management – Very strong</p> <p>Manufacturing stage: Non-hazardous and hazardous waste are segregated and disposed in accordance with the permits and local regulations.</p> <p>Product supply chain: Superwood only use FSC or PEFC-certified wood.</p> <p>Product end of use: It is assumed that the products are disposed in accordance with applicable regulations.</p>			
<p>Assessment</p> <p>Superwood has very strong procedures for waste management in place. Hence, we assess the risk associated with Waste generation to be "Low".</p>			

E5: Waste generation

Indicator	Metric	Answer	Answer Comment
Exposure	Share of material input that can be recycled and/or reused after the purpose of the material has been fulfilled?	100%	All wood can be reused. In practice reuse of the wood depends on the condition of the wood.
Exposure	Hazardous waste generated by the activity	Yes	The company has the following fractions of hazardous waste: <ul style="list-style-type: none"> Spilled oil is collected and disposed of by Motas. Paint is collected and disposed of by Motas. Waste from the filter is collected and disposed of by Motas. Water from regeneration is separated and collected and disposed of by Motas. Used packaging from chemicals is collected and disposed of by Motas.
Exposure	Non-hazardous waste generated by the activity	Yes	The company has the following waste fractions: <ul style="list-style-type: none"> Scrap metal, empty paint buckets and metal bands which are collected by Pihlman's Jern- og Metalhandel, Horsens Electronic waste is delivered to the Municipality's Recycling Center or to Stena Miljø Cables/copper are delivered to the Municipality's Recycling Place- Batteries are handed in at the Municipality's Recycling Place Plastic and plastic tape are pressed together and collected by G.A. Plastic Shavings from processing are burned in our own furnace or sent to Dansk Biotransport Small flammables (various cardboard and wooden straws) are disposed of by HCS, Trige.
Exposure	Have issues been reported related to the waste generation/waste handling for the activity?	No	No issues have been reported.
Management	Has the company measures in place to manage environmental impacts?	Yes	Superwood only use FSC or PEFC-certified wood. The FSC certification helps ensure good conditions for biodiversity, the aquatic environment, indigenous peoples and forest workers worldwide, as well as training locally. PEFC promotes sustainable forestry through third-party verification. This implies that more wood is planted than is cut down, while at the same time biodiversity and local communities are taken into account.
Permits	Is there an overview of required environmental permits and consents?	Yes	The company has the following environmental permits: <ul style="list-style-type: none"> Environmental approval of the impregnation plant dated 28 August 2000 Environmental approval of the heating system dated 23 May 2007 Environmental approval of regeneration facilities dated 11 April 2007 <p>Superwood does not have a water discharge permit.</p>
Targets	Does the company/asset have reduction targets for materials use, including waste minimisation and resource-efficient design targets?	No	We have not identified any reduction targets for material use, including waste minimization and resource-efficient design.
Procedures	Has a waste management plan been set up for the asset.	Yes	Waste are segregated and disposed in accordance with the permits and local regulations.

E6: Biodiversity



E6: Biodiversity	Risk	Recommended actions	After mitigation
<p>Exposure – Moderate</p> <p>Manufacturing stage: We have not identified any material impacts on biodiversity and habitats from Superwoods manufacturing facilities.</p> <p>Product supply chain: Forestry and activities in sawmills have potential adverse impacts on biodiversity and habitat.</p> <p>Product use: There is no material impact on biodiversity during use phase.</p> <p>Product end of use: The Superwood products are disposed by the customer / user of the products.</p>	Low	No recommendations.	Low
<p>Management – Very strong</p> <p>Manufacturing stage: Superwood has obtained relevant environmental permits and fulfills the conditions laid down in these environmental permits.</p> <p>Product supply chain: Superwood only use FSC or PEFC-certified wood. The FSC certification helps ensure good conditions for biodiversity, the aquatic environment, indigenous peoples and forest workers worldwide, as well as training locally. PEFC promotes sustainable forestry through third-party verification. This implies that more wood is planted than is cut down, while at the same time biodiversity and local communities are taken into account.</p> <p>Product end of use: It is assumed that the products are disposed in accordance with applicable regulations.</p>			
<p>Assessment</p> <p>The potential impact on biodiversity is in the supply chain. Superwood only use FSC or PEFC-certified wood. These certifications focus on ensuring good conditions for biodiversity. Therefore, we assess the risk associated with Biodiversity to be "Low".</p>			

E6: Biodiversity



Indicator	Metric	Answer	Answer Comment
Exposure	Does the activity have the potential to affect biodiversity and habitat?	Yes	Forestry and activities in sawmills have potential adverse impacts on biodiversity and habitat.
Exposure	Are there any threatened species of animal, fungi and plant in the area of the activity?	No data	
Exposure	Have any controversies regarding the activity and its potential for adverse impacts on biodiversity and habitat been identified?	No	We have not identified any controversies regarding Superwood's activities and its potential for adverse impact on biodiversity and habitat.
Management	Has the company measures in place to manage environmental impacts?	Yes	Superwood only use FSC or PEFC-certified wood. The FSC certification helps ensure good conditions for biodiversity, the aquatic environment, indigenous peoples and forest workers worldwide, as well as training locally. PEFC promotes sustainable forestry through third-party verification. This implies that more wood is planted than is cut down, while at the same time biodiversity and local communities are taken into account.
Permits	Is there an overview of required environmental permits and consents?	Yes	The company has the following environmental permits: <ul style="list-style-type: none"> • Environmental approval of the impregnation plant dated 28 August 2000 • Environmental approval of the heating system dated 23 May 2007 • Environmental approval of regeneration facilities dated 11 April 2007 <p>Superwood does not have a water discharge permit.</p>
Targets	Does the company/asset have targets e.g., including the mitigation hierarchy?	No	We have not identified any targets related to biodiversity and habitats.
Procedures	Has the company identified and assessed the potential impacts from the activity on biodiversity and habitats?	Yes	The potential impact from Superwood's manufacturing facilities on biodiversity and habitat has been assessed as part of the environmental permitting process.
Performance reporting	Does the company/asset report on biodiversity and habitat performance, including company or asset specific stakeholder complaints?	No	We have not identified any public reporting regarding biodiversity and habitat.

Assessing Human Rights Risks and Opportunities

S1: Health and safety hazards

S2: Health and safety hazards	Risk	Recommended actions	After mitigation
<p>Exposure – Minor</p> <p>Manufacturing stage: The activities in Superwood’s manufacturing facilities have inherent health and safety risks e.g., manual handling of the wood, use of tooling and equipment and internal traffic.</p> <p>Product supply chain: Forestry and activities in sawmills have potential adverse impacts on health and safety. “Forestry in general and logging in particular are considered by the International Labour Organization (ILO) to be hazardous kinds of work since they often involve demanding operations in remote places by solitary workers on temporary contracts. The rate of reported accidents within the sector is high, both globally and in Europe. Thus, forestry jobs are dangerous, dirty and difficult (‘3-D’) jobs, where both international and national standards and recommendations should be strictly followed (Herzfeld Olsson and Calleman, 2015; ILO, 2018).”</p> <p>Product use: There is no material impact on health and safety during use phase.</p> <p>Product end of use: The Superwood products are disposed by the customer / user of the products.</p>	Low	<ul style="list-style-type: none"> Update the health and safety policy. Identify health and safety risks. Classify health and safety risks based on severity and likelihood. Identify health and safety improvements. Prepare health and safety statistic. 	Low
<p>Management – Strong</p> <p>Manufacturing stage: Superwood manage health and safety according to current legislation. The impregnation process takes place in a closed system with no human contact. The operators sit behind closed doors and observes the process. The manager responsible for the impregnation process has specific training in this field.</p> <p>Product supply chain: Superwood only use FSC or PEFC-certified wood. The FSC certification helps ensure good conditions for biodiversity, the aquatic environment, indigenous peoples and forest workers worldwide, as well as training locally. PEFC promotes sustainable forestry through third-party verification. This implies that more wood is planted than is cut down, while at the same time biodiversity and local communities are taken into account.</p> <p>Product end of use: It is assumed that the products are disposed in accordance with applicable regulations.</p> <p>Assessment</p> <p>Superwood has vast experience with managing health and safety matters in the manufacturing facilities, including the design of the workspace. Based on that, we assess the risk related to Health and safety hazards to be low.</p>			

S1: Health and safety hazards



Indicator	Metric	Answer	Answer Comment
Policies	Does the company commit to compliance with health and safety legislation?	Yes	Superwood has a commitment to comply with health and safety legislation in the Health and safety policy.
Procedures	Has an asset-specific health and safety plan been implemented?	Yes	Superwood has conducted a workplace assessment (Arbejdsplads vurdering, APV).
Procedures	Has an asset-specific emergency response plan been implemented?	Yes	Super has prepared an emergency response plan.
Supplier management	Are requirements for health and safety imposed on contractors?	Yes	Superwood include health and safety requirements in the contracts with contractors.
Targets	Does the company have targets for health and safety performance?	No	
Performance reporting	Does the company/asset report on health and safety performance?	Yes	Accidents and incidents are reported to the authorities.
Performance reporting	Have health and safety audits been conducted?	Yes	The health and safety organization (Arbejdsmiljø organisationen) conduct safety walks (Sikkerhedsrundringer).
Performance reporting	Have health and safety audits in the supply chain been conducted?	No	
Exposure	What work activities and related health and safety hazards are characteristic for the industry and for the company/asset?	Several	Manual handling, lifting operations, working with electrical, mechanical and hydraulic systems, tooling and equipment. Internal traffic.
Exposure	Does the company have experience?	Yes	The company started the activities in 2002.
Exposure	Do the contractors have experience?	Yes	Superwood has a selection process for assessing contractors. Experience and health and safety is part of the process.
Exposure	Total recordable injuries (TRI)	No data	
Exposure	Total lost time injuries (LTI)	No data	
Exposure	Total number of fatal accidents	No data	
Exposure	Number of days lost to injuries, accidents, fatalities or illness.	No data	
Exposure	Have any controversies regarding significant health and safety incidents related to the company/asset been identified?	No	No issues have been reported.

S4: Working conditions

S4: Working conditions	Risk	Recommended actions	After mitigation
<p>Exposure - Medium</p> <p>The manufacturing sector in Denmark is generally characterized by an increasing number of vulnerable workers, such as migrant workers or seasonal workers. Vulnerable workers are characterized by the fact that they may be at higher risk than other groups of employees due to their often less secure attachment to the Danish work force and the Danish social security system. Additionally, vulnerable workers are not always aware of their rights and many fear deportation which makes them more vulnerable. Having a relatively high presence of vulnerable workers, means that the manufacturing sector in Denmark is somewhat at risk when it comes to upholding high working standards. When employing vulnerable workers, companies must make additional effort to ensuring that they are protected and provided with adequate working conditions.</p> <p>Relating to suppliers, the wood and wood products industry are generally exposed to various risks relating to working conditions. This includes health and safety risks in the forestry part of the supply chain as well as compromised working conditions for employees in the forestry sector. This includes vulnerable workforce and high numbers of migrant workers who may operate under compromised rights and working conditions. IOM UN reports that many migrant workers do not make use of grievance mechanisms available.</p>	<p style="text-align: center;">Low</p>	<ol style="list-style-type: none"> 1. We recommend that Superwood formulates targets for employee satisfaction. 2. We recommend communicating the grievance mechanism explicitly to non-employee workers to ensure they are aware of how to complain in case of breaches to code of conduct or working conditions. 3. We recommend conducting a screening of the company through which Superwood sources its contract workers. 4. We recommend that Superwood includes non-employee workers in their annual reports including "fleksjobbere", contract workers ("vikarer") and migrantworkers. 5. We recommend that Superwood conducts an in depth screening of its main suppliers relating to human rights. 	<p style="text-align: center;">Low</p>
<p>Management – Strong</p> <p>Superwood has various processes in place to ensure good working conditions for their employees. There is currently 36 employees at Superwood. Superwood has an Employee Committee which organizes social events for employees. Superwood also has a Security Committee which ensures HSE procedures for all Superwood's employees.</p> <p>Superwood is at low risk for employing vulnerable workers in their own activities as Superwood have oversight of all processes relating to employment, with the ESG Director having the responsibility that no breaches to social and human rights occur. Additionally, all contract workers are provided with contracts, and they are subject to the same standards as the full-time employees.</p> <p>By working with FSC certified wood from FSC certified forests, Superwood is mitigating the risks associated with working conditions in its supply chain as the FSC certificates places various expectations on the suppliers that they must fulfill in order to obtain the certificate. Notwithstanding, we recommend conducting an in-depth screening of main suppliers and continuing existing dialogue with suppliers. We highlight that the Swedish Forestry Agency has flagged that many migrant workers do not use grievance mechanisms. Correspondingly, we recommend ensures that they have accessible grievance mechanisms.</p>			
<p>Assessment</p> <p>We assess the risk associated with working conditions to be low due to Superwood's management structure and close dialogue with its employees. Notwithstanding, we recommend standardising a couple of best practice produces as elaborated in the recommended actions section.</p>			

S4: Working conditions



Indicator	Metric	Answer	Answer Comment
Exposure	Is the sector in the jurisdiction associated with frequent worker strikes and/or lockouts relative to the average frequency of the jurisdiction?	No	The wood manufacturing sector in Denmark is not associated with high levels of worker strikes and / or lockouts relative to the average frequency of the jurisdiction.
Exposure	Is the sector in the jurisdiction associated with high rates of vulnerable workers such as temporary workers or migrant workers?	Yes	The sector is associated with higher rates of vulnerable workers such as temporary workers or migrant workers relative to the average frequency of the jurisdiction. This is particularly the case for the tier 1 suppliers operating with forestry and woodwork. Superwood's tier 1 suppliers are located in Norway, Finland, Sweden and the Netherlands. As an example, Sweden has, according to the Swedish Forest Agency, an estimated of 30,000 seasonal workers, mainly from the EU. We emphasise that Denmark, Norway, Sweden and Finland all score 1 on the Global Rights Index which means that the risk exposure to workers rights violations is "sporadic" or "low". Netherlands scores 2 amongst others due to ongoing challenges regarding collective bargaining agreements in many industries.
Exposure	Has the ILO Core Convention C001 - Hours of Work (Industry) Convention, 1919 (No. 1) been ratified by the relevant jurisdictions?	Yes	The ILO Core Convention C001 – Hours of Work has been ratified by Denmark, location of main facility, as well as Norway, Sweden, Netherlands and Finland, location of main suppliers.
Exposure	Have any controversies/issues been identified for a significant entity regarding working conditions?	No	We have conducted an adverse media screening for Superwood and not identified any controversies or issues regarding working conditions.
Exposure	To which extent are national employment laws protective of employees' working conditions according to NGOs or UN rapporteur?	Yes	The Nordic employment laws are to a great extent protective of employees' working conditions in the relevant jurisdictions. However, we flag that conditions for vulnerable workers are not sufficiently addressed in Denmark, Norway, Sweden and Finland (Freedom House).
Policies	Does the company/asset have a policy or policy statement regarding working conditions including working hours and pay?	Yes	Superwood's Code of Conduct includes policy statements on working conditions.
Policies	Does the company/asset have a policy or policy statement regarding working conditions including working hours and pay covering its supply chain?	Yes	Superwood's Code of Conduct for suppliers include policy statements on working conditions.
Procedures	Is the employee grievance mechanism accessible for contract workers?	Yes	Superwood informs PG that the grievance mechanism will be accessible for contract workers.
Procedures	Does the company/asset have procedures for monitoring compliance with its policies on working conditions and employee engagement?	Somewhat	Superwood has no formalised procedures in place to monitor compliance with its policies on working conditions and employee engagement. The Sustainability Lead has the overall responsibility for ensuring that the policies are respected. Superwood is in the process of implementing more formalised structures.
Procedures	Does the company/asset have an operational-level employee grievance/complaints handling mechanism related to employee matters?	Yes	Superwood informs PG that a grievance mechanism is in the process of being implemented.
Performance reporting	Does the company/asset report employee satisfaction for its employees?	No	Superwood informed PG in the workshop that Superwood does not have a target for employee satisfaction.
Performance reporting	Does the company/asset report on its share of non-standard forms of employment (e.g., temporary workforce) and share of migrant workers?	No	Superwood informs PG that it does not currently report on non-standard forms of employment and share of migrant workers. Superwood informs us that it intends to initiate reporting on "fleksjobbere" and contract workers ("vikarer")

S5: Human Rights (Child and forced labour)

S5: Child and forced labour	Risk	Recommended actions	After mitigation
<p>Exposure – Low to moderate</p> <p>Denmark, Sweden, Norway, Finland and the Netherlands generally have a low exposure to child and forced labour relative to other regions of the world. The region may experience medium to high exposure of vulnerable labour and consequently, varying forms of forced labour. The risk of vulnerable workers is addressed in S4: Working Conditions.</p> <p>The forestry sector has faced claims of forced labour. A case includes the Swedish forestry giants SCA and Holmen who according to the Swedish LO have engaged in forced labour programs with workers from Cameroun.</p>		<ol style="list-style-type: none"> 1. We recommend formalizing the procedures in dealing with suppliers and contractors. This may include a formalized ESG screening questionnaire as well as an internal system for monitoring suppliers' and contractor's compliance with the Code. 2. We recommend clarifying remedial actions in the Code of Conduct. 3. We recommend disclosing progress on human rights related risk assessments in the annual ESG report. 	
<p>Management – Strong</p> <p>Superwood commits in its Code of Conduct to avoid the use of child- and forced labour. Superwood screens all its employees on their national identity number including their birth date prior to employment to ensure that all employees are above 18. The same requirement is applicable for Superwood's contract workers. They are screened by the contractor who applies a similar process to ensure that all employees are above 18. Superwood has clear structures in place to ensure working conditions are upheld for all employees at the facility. This includes the Sustainability Lead who has the overall oversight and responsibility that no social misconduct is taking place.</p> <p>Superwood expects its suppliers to comply with international guidelines on human rights and commit to refraining from making use of child- and forced labour. Superwood imports FSC certified wood which follows international guidelines on child- and forced labour. This provides a high level guarantee against the use of forced and child labour. Notwithstanding, we recommend conducting an in-depth screening of all main suppliers to evaluate their processes and procedures to ensure no forced or child labour in their activities.</p>	Low	<ol style="list-style-type: none"> 4. We recommend conducting an in-depth screening of all main suppliers in order to investigate their measures to avoid forced and child labour. 	Low
<p>Assessment</p> <p>We assess the risk associated with forced and child labour to be low due to Superwood's management structure, screening process and close dialogue with their suppliers. Notwithstanding, we recommend standardizing a couple of best practice produces as elaborated in the recommended actions section.</p>			

S5: Human Rights (child and forced labour)



Indicator	Metric	Answer	Answer Comment
Exposure	Have any cases been associated with child labour or forced labour and a significant entity? If so, please specify the extent to which this has been covered by any of the following: I) Local media II) National media III) International media IV) Intergovernmental organisations V) Authorities	No	We have conducted an adverse media screening and not identified any cases associated with child labour or forced labour for Superwood.
Exposure	Have any cases been associated with child labour or forced labour in the relevant jurisdiction and/or industry? If so, please specify child/forced labour and the extent to which this has been covered by any of the following: I) Local media II) National media III) International media IV) Intergovernmental organisations V) Authorities	No	Generally strong regulations against child labour and forced labour in the Nordics. However, we flag a gap in legislation towards protecting in vulnerable workers and as a consequence "grey-zone" forced labour. This is substantiated in a report by Freedom House in which it is argued that "Denmark has struggled to uphold fundamental freedoms for immigrants and other newcomers." No entries found on Superwood in the Business and Human Rights Resource Centre.
Policies	Does the company/asset have a Supplier Code of Conduct covering conflict minerals?	N/A	Superwood does not make use of conflict minerals or the like in its production.
Policies	Does the company/asset have a human rights policy, including policy commitments to avoid the use of child labour and forced labour, that applies to its contractors and supply chain?	Yes	Superwood has committed to avoid the use of child labour and forced labour in its Code of Conduct and expect their suppliers to do the same in their Code of Conduct for suppliers.
Policies	Has the company/asset committed to avoid the use of conflict minerals in its own operations?	No	Superwood does not make use of conflict minerals or the like in its production.
Policies	Has the company/asset adopted a human rights policy, including policy commitments to avoid the use of child labour and forced labour in its own operations?	Yes	Superwood has committed to avoid the use of child labour and forced labour in its Code of Conduct.
Procedures	Does the company/asset have preventive procedures in place with regards to forced and child labour?	Yes	Superwood does not hire anyone below the age of 18 and conducts a check of the Danish national identify number which includes a birthdate before employment. Contractworkers are also checked in this manner through the contractor. Regarding suppliers, Superwood does not have many new suppliers and focus on constructing long and sustianble relationships with their suppliers. The Sustainability Lead is the gatekeeper and screens new suppliers before choosing them. This includes written documentation that no child and forced labour has been used as part of the production for the supplier. Additionally, Superwood is planning to implement a formalised screening questionnaire for suppliers and to get all their suppliers to sign the Code of Conduct as part of the contractual engagement.
Procedures	Does the company/asset have regular procedures for monitoring own, suppliers', and contractors' compliance with its policies on child labour and forced labour?	No	Superwood does not have regular formalised procedures for monitoring own, suppliers' and contractors' compliance with its policies. However, due to the construction of the business and Superwood's close dialogue with suppliers and contractors, we do not assess this as a high risk. Additionally, Superwood is currently working on standardising their processes relating to suppliers. Additionally, Superwood conducts site visits and did in 2022 visit the biggest wood supplier.

S5: Human Rights (child and forced labour)



Indicator	Metric	Answer	Answer Comment
Procedures	Does the company/asset have remedial processes in place where violations of human rights, including issues associated with child labour or forced labour, are identified?	Yes	The Code of Conduct contains a section on remedial actions.
Supplier management	Are suppliers and/or contractors subject to third-party controls with regards to labour standards?	Yes	Tier one suppliers are subject to Scandinavian, Finnish and Dutch regulations. This includes subject to national third-party controls. Additionally, we emphasise that all the wood imported for Superwood is FSC certified which means that it is subject to FSC control.
Performance reporting	Does the company/asset report on human rights conditions of its supply chain and contractors, including commitments not to use forced and child labour if applicable?	No	Superwood does not report on human rights conditions of its supply chain and contractors. Nevertheless, there is a description of its suppliers on the website as well as a description of cases of school children visiting one of its major suppliers.

S6: Freedom of association and collective bargaining

S6: Freedom of association and collective bargaining	Risk	Recommended actions	After mitigation
<p>Exposure – Low to Moderate</p>	Low	<p>1. We recommend formalizing employee representation. This may involve appointing someone to facilitate employee needs and employee to management social dialogue.</p>	Low
<p>There are strong national regulations in place in Denmark, Sweden, Norway and Finland, protecting working rights and the freedom of association and collective bargaining. Workers generally have the right to organize and bargain collectively. The wood manufacturing industry in Denmark is generally regulated by collective bargaining agreements.</p> <p>Vulnerable workers may not have the same conditions for protection as otherwise applicable to employees in Denmark, Sweden, Norway and Finland. Correspondingly, companies that employ migrant workers, seasonal workers or other categories of vulnerable workers must ensure that they have the same standards of protection as other employees.</p>			
<p>Management – Medium</p>			
<p>Superwood commits in the Code of Conduct to uphold freedom of association.</p> <p>Superwood does not currently have an employee organized union representative. Superwood informs us that this must be employee driven. Superwood informed PG that social dialogue is facilitated on an individual basis and that all employees have a monthly conversation with their closest manager to identify and solve any issues that may arise. Notwithstanding, we recommend that Superwood formalises its procedures relating to social dialogue.</p> <p>Superwood expects its suppliers to comply with norms relating to freedom of association and collective bargaining. Superwood only imports FSC certified wood which also includes processes and commitments to uphold rights relating to freedom of association and collective bargaining.</p>			
<p>Assessment</p>			
<p>With strong national regulation in place and Superwood's commitment to upholding freedom of association, we assess the risk associated with freedom of association be "Low".</p>			

S6: Freedom of association and collective bargaining

Indicator	Metric	Answer	Answer Comment
Exposure	Scores of the relevant jurisdiction on Freedom House for indicator E3. Is there freedom for trade unions and similar professional or labour organizations?	Yes	Sweden, Norway, Denmark, Finland and the Netherlands 4/4 on all relevant indicators relating to associational and organisational rights.
Exposure	Has the jurisdictions of the company/asset ratified the ILO Core Convention C087 - Freedom of Association and Protection of the Right to Organise Convention, 1948 (No. 87) and/or C098 - Right to Organise and Collective Bargaining Convention, 1949 (No. 98)?	Yes	Denmark, Sweden, Norway, the Netherlands and Finland have all ratified the ILO Core Convention C087 and C098 (ILO.org)
Exposure	Have any incidents been identified for a significant entity to the company/asset regarding freedom of association and collective bargaining?	No	In the adverse media screening, we have not identified any significant incidents relating freedom of association and collective bargaining.
Exposure	Are the relevant jurisdictional or regional employment laws considered to be protective of rights to freedom of association and collective bargaining according to NGOs or UN rapporteur?	Yes	Denmark, Norway, Sweden, Finland and the Netherlands are generally considered to be protective of rights to freedom of association and collective bargaining (Freedom House).
Policies	Does the company/asset have a policy or policy statement regarding freedom of association and collective bargaining covering its own operations?	Yes	Superwood has a Code of Conduct which includes a policy statement on freedom of association and collective bargaining.
Policies	Does the company/asset have a policy on freedom of association and collective bargaining covering contractors and its supply chain?	Yes	The Code of Conduct for suppliers covers freedom of association and collective bargaining for suppliers.
Procedures	Does the company/asset have preventive measures and/or initiatives in place with regards to freedom of association?	No	Superwood does not have any formalised procedures in place to ensure freedom of association is upheld. Superwood is working on implementing a more formalised employee engagement procedures.
Performance reporting	Does the company/asset report the percentage of employees covered by freedom of association and collective bargaining?	No	Superwood does not report externally on the percentage of employees covered by freedom of association and collective bargaining. Superwood informs us that all employees on hour-based salaries are covered by an collective bargaining agreement. This constitutes 50% of employees at Superwood.

S7: Diversity and discrimination

S7: Diversity and discrimination	Risk	Recommended actions	After mitigation
<p>Exposure – Moderate</p> <p>Generally, an uneven gender balance characterise the wood and wood manufacturing industry. This also includes an uneven gender balance in the supply chain such as in the forestry sector. This includes few women both at the manufacturing level as well as office and board/management level.</p> <p>Sweden, Norway and Finland do in general score better than Denmark and generally launch more on initiatives to reduce the gender imbalance in the sector. This is part of a wider trend in which Sweden, Norway and Finland score higher than Denmark on gender balance, gender-pay gap and initiatives to advance diversity.</p> <p>Whilst the sector remains gender imbalanced, the Nordics are subject to controls and regulation relating to diversity and discrimination. Women, Women's interests as well as LGBTQ+ people and their respective interests are generally well represented in the Nordics.</p>		<ol style="list-style-type: none"> 1. We recommend formulating targets relating to diversity and discrimination. 2. We recommend reporting on diversity and discrimination in the annual report. 	
<p>Management – Medium to Strong</p> <p>Superwood has a diversity commitment in its Code of Conduct. This includes a statement in which Superwood emphasises that no form of harassment or abuse is tolerated at Superwood. Superwood's Code of Conduct for suppliers contain a similar statement.</p> <p>Superwood does not have specific processes in place to advance diversity and reduce discrimination. However, for a company of their size Superwood has appropriate management structures in place to ensure that complaints and issues are dealt with. With the upcoming launch of the Superwood grievance mechanism, we consider the management structure in place to deal with gender and diversity sufficient.</p> <p>Additionally, Superwood does not perform worse than the national and sector-based average. Notwithstanding, we recommend that Superwood considers formalising a focus on diversity and discrimination given the the gender imbalance in the sector.</p>	<p style="text-align: center;">Low</p>		<p style="text-align: center;">Low</p>
<p>Assessment</p> <p>Given Superwood performs similar to the national and sector-based average, has policy commitments in place and an upcoming grievance mechanism, we assess the adverse impact to be "Low".</p>			

S7: Diversity and Inclusion



Indicator	Metric	Answer	Answer Comment
Exposure	Are the relevant jurisdictional or regional employment laws considered to be protective of LGBTQ rights according to NGOs or UN rapporteur?	Yes	Denmark, Sweden, Norway, the Netherlands and Finland are considered to be protective of LGBTQ rights (Freedom House).
Exposure	Is the industry in the jurisdiction associated with a high gender-pay imbalance relative to the average gender balance of the jurisdiction?	Medium	The industry is characterised by a tilted gender balance. The forest sector is traditionally a male domain characterised by gender stereotypical norms as expressed by the Swedish Forest Agency. This includes asymmetric ownership patterns and heritage along gendered lines. However, the Swedish Forest Agency e.g. working to improve gender awareness in forestry and 38% of forest owners are women in Sweden. Additionally, the Swedish Forest Agency is engaging in different programmes to increase diversity in the sector and increase awareness and interest amongst women and girls. Generally, Sweden, Norway and Finland performs better on gender and diversity metrics than Denmark.
Exposure	Have any controversies or incidents been identified for a significant entity to the company/asset regarding diversity and discrimination?	No	We have conducted an adverse media screening and not identified any controversies or incidents significant to the company / asset regarding diversity and discrimination.
Exposure	Has the jurisdictions of the company/asset ratified the ILO Core Convention C100 - Equal Remuneration Convention, 1951 (No. 100) and/or C111 - Discrimination (Employment and Occupation) Convention, 1958 (No. 111)?	Yes	Denmark, Sweden, Norway, Netherlands and Finland have all ratified C100 and C111.
Exposure	Have any incidents been identified regarding discrimination, sexual harassment, or related issues in the jurisdiction of the company/asset or industry?	No	We have not identified any significant issues relevant for Superwood. We flag that the wood manufacturing industry in Denmark is male dominated (see references for reports).
Policies	Does the company/asset have a policy regarding diversity and discrimination covering contractors and its suppliers?	Yes	The supplier code of conduct contains a section on diversity and discrimination that suppliers must comply with.
Policies	Does the company/asset have a policy regarding diversity and discrimination that covers its own operations?	Yes	The Code of Conduct contains a section on Diversity and Discrimination. The Staff Handbook also contains sections on Diversity and Discrimination. All employees must read both the CoC and the Staff handbook and are expected to sign off that they have.
Targets	Does the company/asset have any targets related to diversity and discrimination?	No	Superwood does not have any explicit targets relating to diversity and discrimination. However, we note that Superwood works with UN Goal 8 and aim to employ marginalised groups such as "fleksobbere". Superwood aspires to work closely with educational institutions around different programmes and to increase focus on age diversity. Currently, Superwood has special processes in place for older employees to ensure adequate working conditions for them. Additionally, Superwood follows the Danish national guidelines on parental leave.
Procedures	Does the company/asset have preventive procedures and/or initiatives in place with regards to discrimination?	No	Superwood does not have any formalised preventative procedures regarding diversity and discrimination. However, Superwood informs us that it has a zero-tolerance policy for harassment and misconduct. Currently, employees must report to the closest manager in cases of breaches. Once the grievance mechanism is implemented, employees can report such cases through that channel. We note that Superwood has not yet any of such cases. Additionally, Superwood informs us that suppliers and their employees can get access to the grievance mechanism as it will be publicly available through the Superwood Website.
Procedures	Does the company/asset have procedures for monitoring compliance with its policies on diversity and discrimination?	No	Superwood does not have any established procedures for monitoring compliance with its policies on diversity and discrimination. However, Superwood notes that if there's any incidents they will be dealt with immediately.
Performance reporting	Number of male board members	Yes	All board members in the Superwood board are male.

S8: Stakeholder relations



S8: Stakeholder relations	Risk	Recommended actions	After mitigation
<p>Exposure – Low to moderate</p> <p>Due to physical properties and manufacturing, the Superwood's facilities may generate externalities that have a negative impact on society and stakeholders involved. This may include, impacts on biodiversity, air emissions, wastewater, noise emissions, visual impact, land use, as well as health and safety hazards for workers and residents, who live in close proximity to the production facilities.</p> <p>We have conducted a news screening, including a Dow Jones risk screening of Superwood. We have not identified any controversies related to stakeholders. In our Q&A session with Superwood, we have asked a range of questions relating to Superwood's stakeholder relations. We were informed that Superwood has not had any stakeholder complaints.</p>	<p style="text-align: center;">Low</p>	<p>1. We recommend that Superwood establishes a stakeholder management plan. The plan should include stakeholder mapping and identification of risks. The plan should also include the establishment of a stakeholder engagement plan, an action plan, and clear responsibilities for maintenance and execution of the management plan.</p>	<p style="text-align: center;">Low</p>
<p>Management – Medium to Strong</p>			
<p>In the workshop conducted with Superwood we were informed that stakeholders have access to the grievance mechanism. Superwood informed PG that no stakeholder grievances have been received.</p>			
<p>Assessment</p> <p>We have not identified any major issues related to stakeholders. Given the fact that Superwood has had no stakeholder complaints, we assess that the risks associated with stakeholders to be low. Notwithstanding, we recommend that Superwood formalizes its stakeholder procedures in a consistent stakeholder management plan with particular focus on their tier one suppliers.</p>			

S8: Stakeholder relations



Indicator	Metric	Answer	Answer Comment
Exposure	Have any stakeholder conflicts been identified for a significant entity?	No	Superwood informed PG in the workshop conducted in March that no stakeholder conflicts has been identified during its time of operation.
Exposure	Has the company/asset been opposed by one or more stakeholders e.g., local residents, NGOs, organisations, etc.?	No	Superwood informed PG in the workshop conducted in March that no stakeholder conflicts has been identified during its time of operation. In our news screening we have not identified any additional risks associated with Superwood's stakeholders
Exposure	If any, which negative externalities generated by the company/asset can be identified for stakeholders?	None	We have not identified any negative externalities generated by the company for its stakeholders.
Policies	Does the company/asset have a policy or policy statement regarding stakeholder engagement?	No	Superwood does not have an explicit policy statement for stakeholders. However, the new grievance mechanism will be available to stakeholders.
Policies	Does the company/asset have any targets related to stakeholder engagement?	No	We have not identified any targets relating to stakeholder engagement. We assess that this has low priority due to the fact that no stakeholder complaints has been identified.
Procedures	Does the company/asset have procedures that promote the use of local contractors and/or suppliers where feasible?	Yes	Superwood informed us in the workshop conducted in March that it prioritises local contractors where feasible. This includes engaging the local community through employee programs.
Procedures	Does the company/asset have a stakeholder management plan?	No	We have not identified any stakeholder management plan. We assess that this has low priority due to the fact that no stakeholder complaints has been identified
Procedures	Does the company/asset have anonymous grievance mechanisms accessible to all stakeholders?	Yes	Superwood has a grievance mechanism available and accessible to all stakeholders.
Performance reporting	Does the company/asset report on stakeholder grievances?	No	Superwood does not report on stakeholder grievances. However, the grievance mechanism is recently implemented. We recommend that Superwood reports on stakeholder grievances should there be any in the future.
Procedures	Where stakeholder issues have been identified, have mitigating or corrective actions been implemented where relevant?	Not relevant	No issues have been identified.

S9: Land use



S9: Land use	Risk	Recommended actions	After mitigation
<p>Exposure – Low</p>	<p style="text-align: center;">Low</p>	<p>1. We recommend following the recommended in S.8 regarding formulating a formalized stakeholder plan.</p>	<p style="text-align: center;">Low</p>
<p>The wood and wood manufacturing industry may come in conflict with local interests. This may include national, regional and local claims to the land. In the supply chain, the forestry industry, the industry may come into conflict with indigenous peoples.</p> <p>In Denmark where Superwood is located, the risk of coming into conflict with indigenous interests is none to low.</p> <p>In Sweden, Norway and Finland there is an indigenous population, the Saami. If forestry occurs in territory where Saami have their livelihoods, it must engage with the indigenous population in order to ensure that their rights are protected and upheld.</p>			
<p>Management – Medium to Strong</p>			
<p>Since Superwood is not at risk of coming into conflict with indigenous issues in Denmark, we would not expect a management plan or other procedures in place.</p> <p>Superwood mitigates the risk associated with coming into conflict with indigenous people’s rights by only importing FSC certified wood. Additionally, Superwood does not import wood from any of the regions where Saami have their livelihoods. Superwood has in April 2023 updated its Code of Conduct for suppliers to include a statement on indigenous people.</p>			
<p>Assessment</p> <p>We assess the risk associated with land use to be low since Superwood does not import wood from areas associated with indigenous lands. Additionally, no conflicts have been identified during Superwood’s time of operation.</p>			

S9: Land use



Indicator	Metric	Answer	Answer Comment
Exposure	Have any land disputes been identified for the company/asset?	No	We have conducted an adverse media screening and no land disputes have been identified for Superwood.
Exposure	Has the jurisdictions of the company/asset ratified the ILO Convention - Indigenous and Tribal Peoples Convention, 1989 (No. 169)?	Yes	Denmark, Norway and the Netherlands have ratified C169. Finland and Sweden have not ratified C169.
Exposure	Does the project area occupy land associated with indigenous lands or has it been in the past?	No	Superwood's location does not occupy land associated with indigenous lands. Additionally, Superwood's suppliers does not operate in territory that is associated with indigenous lands.
Exposure	Are activities of the company/asset considered to be or proven to be significantly disruptive to activities associated with vulnerable/indigenous people?	No	Superwood's activities in Denmark are not at risk of affecting indigenous or vulnerable peoples. Suppliers do not operate in areas where they may be disruptive to the livelihoods of indigenous or vulnerable peoples.
Policies	Does the company/asset have a policy or policy commitment regarding land use, including resettlement and displacement?	No	Superwood does not have a policy or a policy commitment regarding land use including resettlement and displacement. However, Superwood does have a policy commitment regarding indigenous peoples.

Appendix



References – Environment

#	Reference list
E1	<p>Carbon Offset Calculations. Installation of solar PV plant. (Dit PV-system fra Solar Park) CO2 statement AGA Welcon_2021_9.513.736-kopi (Certificate for purchase of wind power). FORM_v4_CACP_Superwood gennemimprægneret gran overfladebehandlet FORM_v4_CACP_Superwood gennemimprægneret gran FORM_v4_WSS_FINAL_beta_070121 Motor gasoline and diesel consumption 2021-2020_FINAL_24.3.2023 Motor gasoline and diesel consumption 2022_FINAL_24.3.2023 BOM_Superwood_Superwood fully impregnated spruce surface treated_Final Draft 1_2023.03.17 BOM_Superwood_Superwood fully impregnated spruce_Final Draft 1_2023.03.17 ECOproduct_malt ECOproduct_signatur</p>
E2	<p>Environmental permit of Superwood (Miljøgodkendelse) dated 28 August 2000. Environmental permit of Regeneration plant (Tillægsmiljøgodkendelse) dated 11 April 2007. Environmental permit of heating plant (Tillægsmiljøgodkendelse) dated 23 May 2007. Superwood supervisory report 2020_FINAL_30.3.2023 (Tilsynsrapport for miljøtilsyn den 02.12.2020).</p>
E3	<p>Environmental permit of Superwood (Miljøgodkendelse) dated 28 August 2000. Environmental permit of Regeneration plant (Tillægsmiljøgodkendelse) dated 11 April 2007. Environmental permit of heating plant (Tillægsmiljøgodkendelse) dated 23 May 2007. Superwood supervisory report 2020_FINAL_30.3.2023 (Tilsynsrapport for miljøtilsyn den 02.12.2020).</p>
E4	<p>Environmental permit of Superwood (Miljøgodkendelse) dated 28 August 2000. Environmental permit of Regeneration plant (Tillægsmiljøgodkendelse) dated 11 April 2007. Environmental permit of heating plant (Tillægsmiljøgodkendelse) dated 23 May 2007. Superwood supervisory report 2020_FINAL_30.3.2023 (Tilsynsrapport for miljøtilsyn den 02.12.2020).</p>
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E6	<p>FSC-Certificate PEFC Certificate</p>

References – Human Rights

#	Reference list
S1	<p>Environmental and Health and Safety Policy (Miljø og Arbejdsmiljø politik). Health and safety management review (arbejdsmiljødrøftelse) 2022. Workplace assessment (APV Overblik 03-02-2022). Minutes of meeting (Referat SU 06. feb 2023).</p>
S4	<p>European Forestry Industry. The invisible workforce: seasonal migration in the forest sector. http://resilience-blog.com/2022/11/16/the-invisible-workforce-seasonal-migration-in-the-forest-sector/ [Accessed 13 April 2023] ILO Denmark: https://www.ilo.org/dyn/normlex/en/f?p=1000:11200:0::NO:11200:P11200_COUNTRY_ID:102609 [Accessed 12 April 2023] ILO Finland: https://www.ilo.org/dyn/normlex/en/f?p=1000:11200:0::NO:11200:P11200_COUNTRY_ID:102625 [Accessed 12 April 2023] ILO Norway: https://www.ilo.org/dyn/normlex/en/f?p=1000:11200:0::NO:11200:P11200_COUNTRY_ID:102785 [Accessed 12 April 2023] ILO Sweden: https://www.ilo.org/dyn/normlex/en/f?p=1000:11200:0::NO:11200:P11200_COUNTRY_ID:102854 [Accessed 12 April 2023] IOM UN Migration. Mapping risks to migrant workers in supply chains in Europe. https://publications.iom.int/books/mapping-risks-migrant-workers-supply-chains-europe-case-studies-and-best-practices [Accessed 14 April 2023] Freedom House Denmark: https://freedomhouse.org/country/denmark/freedom-world/2022 [Accessed 14 April 2023] Freedom House Finland: https://freedomhouse.org/country/finland/freedom-world/2022 [Accessed 14 April 2023] Freedom House Norway: https://freedomhouse.org/country/norway/freedom-world/2023 [Accessed 14 April 2023] Freedom House Sweden: https://freedomhouse.org/country/sweden/freedom-world/2022 [Accessed 14 April 2023] FSC Framework: https://old.fsc.org/sites/default/files/2022-03/FSC%20Remedy%20Framework_FSC-PRO-01-007_V1-0.pdf [Accessed 18 April 2023] OECD-FAO Handbook on Deforestation, Degradation and Due Diligence in Agricultural Supply chains http://mneguidelines.oecd.org/draft-oecd-fao-handbook-on-deforestation-forest-degradation-and-due-diligence-in-agricultural-supply-chains.pdf [Accessed 15 April 2023] Global Rights Index: https://www.globalrightsindex.org/en/2022/countries [Accessed 13 April, 2023] UNECE. Forest Sector Workforce in the UNECE region https://unece.org/DAM/timber/publications/2020/DP-76.pdf [Accessed 14 April, 2023] Sage Journals. Problematising refugee migrants in the Swedish forestry sector. https://journals.sagepub.com/doi/10.1177/1024258919827133 [Accessed 16 April 2023] Superwood Whistleblower ordning. [Accessed 20 April 2023] Q&A Workshops Conducted with Superwood last week of March 2023</p>
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S8	<p>Business & Human Rights Resource Centre https://www.business-humanrights.org/en/companies/?company_name=Superwood&sector=&headquarters=&letter=#company_index_form [Accessed 18 April 2023]</p> <p>ILO Denmark: https://www.ilo.org/dyn/normlex/en/f?p=1000:11200:0::NO:11200:P11200_COUNTRY_ID:102609 [Accessed 12 April 2023]</p> <p>ILO Finland: https://www.ilo.org/dyn/normlex/en/f?p=1000:11200:0::NO:11200:P11200_COUNTRY_ID:102625 [Accessed 12 April 2023]</p> <p>ILO Norway: https://www.ilo.org/dyn/normlex/en/f?p=1000:11200:0::NO:11200:P11200_COUNTRY_ID:102785 [Accessed 12 April 2023]</p> <p>Superwood Whistleblower ordning. [Accessed 20 April 2023]</p> <p>ILO Sweden: https://www.ilo.org/dyn/normlex/en/f?p=1000:11200:0::NO:11200:P11200_COUNTRY_ID:102854 [Accessed 12 April 2023]</p> <p>Q&A Workshops Conducted with Superwood last week of March 2023</p>
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References – General



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Superwood general documents	APV for all employees CJ Annual Report Code of Conduct – external. Code of Conduct – internal. Overview of suppliers. Staff Handbook Strategy 2023. Verdensnæstbedste bræt.
EPD's	EPD Fully impregnated EPD fully impregnated surface treated once EPD Fully-impregnated surface treated twice
Certificates	CO2 statement AGA ECOproduct Malt Ecoproduct Signatur FSC-Certificate PEFC Certificate Sundahus – Superwood Welcom 2021

Team



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Tariq leads Position Green's human rights work, working with clients in conducting all stages of human rights due diligence.

A qualified solicitor, Tariq previously worked for the human rights organisation, Justice, as well as the Danish Institute for Human Rights.

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