Paper Packaging and Products

Introduction

This guideline is designed to be used by EBRD Financial Intermediaries (FIs) to understand the nature of environmental and social (E&S) risks associated with existing operations in this sector and suggested actions for businesses to take to manage these E&S risks. It also provides guidance for FIs on potential due diligence questions to raise with management to understand how their business is managing these E&S risks. This guideline focuses on material E&S risks; it is not an exhaustive list of E&S risks. In managing E&S risks, all businesses should be compliant with relevant E&S laws and regulations. Where applicable, these include European Union legislation, which may also be taken as a benchmark for good practice.

This guideline relates to the conversion of paper into a wide variety of products including boxes, bags, paper and paperboard packaging and wallpaper. It does not cover the E&S risks of the upstream supply of timber or the pulp and paper sector. More information about the upstream supply can be found in the ‘Commercial Forestry’ and ‘Pulp and Paper’ guidelines.

Reference NACE codes:

- C17.2.1 - Manufacture of corrugated paper and paperboard and of containers of paper and paperboard
- C17.2.2 - Manufacture of household and sanitary goods and of toilet requisites
- C17.2.3 - Manufacture of paper stationery
- C17.2.4 - Manufacture of wallpaper
- C17.2.9 - Manufacture of other articles of paper and paperboard

Material risks

Below is an overview of the material risks present in the paper packaging and products industry.

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<td>Affect the health and safety, livelihoods, and environment of the community and wider public</td>
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1. Process description

Paper conversion includes converting paper into a wide variety of products, for example, boxes, bags, various forms of paper and paperboard packaging, household and sanitary paper, and wallpaper.

The main elements of the process include the delivery and storage of paper and other raw materials; the cutting and gluing of paper and cardboard; the printing of paper and packaging, which may involve numerous types of processes including heat assistance or intaglio (where the printed image is raised, as used on food and medicine packaging); surface coating (for example, printing of patterns, PVC coating or adhesive coating); lacquering; laminating; and storage of the finished product.

2. Key E&S Risks

Below are the material E&S risks associated with this sector and key measures to manage them. Where gaps are found in the management of key E&S risks, the E&S risk management measures should form part of a corrective E&S action plan agreed with your customer.

Supply chain risk

Trade customers and retail consumers increasingly expect responsible sourcing from suppliers. It is therefore incumbent upon paper products and packaging companies to ensure that ethical practices are followed all through their supply chains.

Manufacture of paper packaging and products requires a constant input of paper. Paper production requires fibre as an input. This fibre can be sourced from recycled paper or from virgin sources, such as wood from natural or planted forests. Wood fibre can have significant environmental and social impacts, depending on how it is sourced and managed. Some of these are detailed below and more information can be found in the ‘Pulp and Paper’ and the ‘Commercial Forestry’ guidelines.

Environmental impacts may be significant if wood fibre sourcing is connected to unsustainable or illegal forestry practices. It is estimated that deforestation and land use changes contribute between 20 and 25 percent of global carbon emissions that cause climate change1. There are also associated impacts on biodiversity and ecosystem services, especially if wood is sourced from natural forests. Other unsustainable practices could involve misuse of fertilisers and pesticides on farmed forests.

There are also significant social and economic impacts of forestry on local communities that can be positive or negative. Local communities may be dependent upon the forests for their livelihoods, sources of food and traditional ways of life. Negative impacts on communities may include increased incidences of illness due to air or water pollution, reduced access to groundwater due to overuse of water resources by the foresting company, the need for relocation and resettlement, intimidation by company security forces, and reduced access to traditional lands.

Child labour and forced labour can also be a concern in forestry activities. Child labour is defined as work that deprives children of their childhood, their potential and their dignity, and that is harmful to their physical and mental development. Forced labourers are those who are employed against their will under the threat of punishment of themselves or their families, receiving extremely low compensation.

Paper packaging and product companies should ensure that ethical practices are followed throughout their supply chains by setting robust supply chain policies, requiring suppliers to demonstrate adherence to internationally recognised labour and environmental standards. Actual performance can then be checked through supplier audits. Upstream risks can be mitigated by partnering with suppliers who are certified under schemes such as the Forest Stewardship Council (FSC) and the Programme for the Endorsement of Forest Certification schemes (PEFC).

Demand for paper packaging and products from sustainable sources (e.g. well managed forests, recycled paper) is also likely to increase as customers, consumers and governments in developed countries (such as those in the EU) engage with the sustainable development agenda, in particular climate change. This may push the price of sustainably sourced paper up and squeeze margins.

Hazardous materials

A number of hazardous chemicals may be used in the manufacture of paper packaging and products during processes such as painting, laminating or lacquering. Chemicals used may include printing inks, paint, detergents, adhesives and solvents such as trichloroethylene (TCE) and tetrachloroethylene (PCE).

The EU Packaging and Packaging Waste Directive (94/62/EC) sets the ‘Essential Requirements’ of packaging (which should be considered in its design and manufacture) including heavy metal limits. The Directive covers all packaging placed on the market in the Community - regardless of the place of manufacture - and all packaging waste. The Company should be aware of all relevant national and international laws that affect its continued ability to access markets. For example, an EU directive bans the use of perfluorooctane sulfonate (PFOS), which is used as a coating on paper, as it has been found to be bio-accumulative and toxic to mammals. As laws evolve within the EU and the US, companies exporting to these regions might be impacted.

Contamination and human health exposure may arise from the improper transport, storage, use and/or disposal of fuels, oils, inks or solvents within paper processing operations.

Contamination of soil, groundwater and surface waters (on or off site)
Adverse environmental impacts could occur through soil and groundwater contamination caused by poor containment of chemicals used in paper processing. If hazardous materials are discharged to the ground, impacts to soil and groundwater resources can potentially continue for many years after the event. Regulation governing the storage, use and disposal of hazardous substances and chemicals exists in most countries.

Fire and explosion
Due to the flammable nature of raw materials, paper packaging and product sites may represent a fire hazard. Significant capital expenditure may be required to install adequate fire prevention and protection measures. In addition to adequate fire prevention measures, companies may need to install designated lagoons for contaminated fire fighting water. Uncontrolled fires at paper product sites may not only destroy the business but also cause significant damage to neighbouring properties and habitats.

How can a business manage this risk?

- Use Chain of Custody responsible forest management certification schemes, such as FSC and PEFC, to ensure that responsible practices are applied through the supply chain.
- Review the mix of virgin and recycled fibre used in the paper, and explore options for increasing the proportion of recycled content used.
- Ensure that suppliers meet national regulation and good practice standards for managing labour issues and working conditions, in particular those set out in the International Labour Organisation conventions.

- Ensure compliance with all relevant national and international laws regarding hazardous materials in packaging, such as the EU Packaging and Packaging Waste Directive (94/62/EC).
- Develop procedures for the handling and storage of hazardous chemicals. Label chemicals with appropriate, internationally recognised, diamond shaped hazard symbols.
- Consider the feasibility of substitution of hazardous chemicals such as solvents with less hazardous alternatives.
- Store chemicals in a dedicated, enclosed and secure facility with a roof and a paved/concrete floor. Chemical tanks should be provided with secondary containment.
- Chemicals with different hazard symbols should not be stored together - clear guidance on the compatibility of different chemicals can be obtained from the Materials Safety Data Sheets (MSDS) which should be readily available from the manufacturer and on site.
- Provide emergency showers at locations where hazardous chemicals are stored or used.
- Install devices to prevent spills and overfills. For example, alarms to warn of overfilling, automatic shut-off devices and impermeable flooring in all areas at high risk of contamination to prevent ground infiltration by pollutants.
- Install roofs where there is a risk that rainwater may fall on contaminated areas. Where necessary, rainwater should be captured and treated before discharge.

**Fire and Explosion**
- Avoid potential sources of ignition including banning smoking in and around facilities.
- Introduce accident, fire and explosion precautions and emergency response plans and involve the emergency services and neighbouring community in the creation and practice of these plans to respond to major incidents at the installation.
- Control the effect of fires and explosions by segregating process, storage, utility and safe areas.

**Air emissions**
Releases of hazardous substances such as VOC (Volatile Organic Compounds) or organic solvents to the air could impact workers, the local environment and communities, and may potentially lead to compensation claims.

Major sources of air emissions may include:
- VOC emissions from printing processes arising from inks and solvents.
- Solvent emissions from laminating processes, notably from adhesives.
- Solvent and odour emissions from lacquering processes arising from, for example, use of ethyl acetate and acetone.
- Offensive odour emissions from the drying of lacquers.

Other air emissions may arise from on-site boilers or power generation plants. The generation of energy for processes requiring electricity or for operating machinery produces carbon dioxide. Carbon dioxide and other greenhouse gases contribute to climate change and production of such gases is often restricted by regulation (see ‘Financial Implications’).

**How can a business manage this risk?**
- Use respiratory hazard control technology, (e.g. respirators) when exposure cannot be avoided.

**Solid wastes**
While much of the waste from paper packaging facilities is not hazardous, environmental impacts can still occur from inappropriate disposal. All national and local legislation should be met for waste storage, transfer and disposal for both hazardous and non-hazardous waste.

Significant environmental impacts can occur from post-use disposal of paper packaging, for example emissions of greenhouse gases (such as methane) from landfill sites, emissions of greenhouse gases and other pollutants from waste incinerators and littering. The quantity of paper packaging used in many countries is increasing, putting pressure on disposal facilities and increasing environmental impacts.

Some countries are developing policies to reduce disposal of packaging, for example the EU Packaging and Packaging Waste Directive (94/62/EC) which aims to limit content of certain hazardous substances in packaging and achieve packaging recovery and recycling targets. Packaging producers often have a role to play in these regimes, by participating and/or financing recovery/recycling activities.

Increasingly discerning customers require their packaging to be more sustainable. Opportunities to improve sustainability of paper packaging and products could include developing packaging:
- With less hazardous materials.
• That is recyclable (e.g. switching from composite packaging to non-composite to enable recycling).
• That is biodegradable or compostable.
• That has recycled content or is created from sustainably sourced fibre.

How can a business manage this risk?

• Develop and implement a waste management plan covering all aspects of waste treatment on site. Wherever possible, priority should be given to reduction of wastes generated, and recovery and re-use of raw materials.
• Ensure that hazardous wastes are disposed of by licensed or approved specialist contractors and that authorised waste transport is used.
• Ensure that packaging and products comply with relevant laws and regulations relating to composition, recovery and recycling targets, such as the EU Packaging and Packaging Waste Directive (94/62/EC).
• Proactively seek ways to improve the sustainability of products by increasing the recyclability and recovery products.

Occupational Health and Safety

Key health and safety issues include exposure to solvents and other chemicals, use of machinery and electrical safety, workplace transport, manual handling, and trips and slips. Occupational health issues in the paper packaging and products industry include hearing impairment, heat stress, musculoskeletal disorders and inhalation of dust and fumes (discussed further in ‘Air Emissions’ on page 5). Accidents can occur during operation and maintenance of equipment, stacking and storage, and warehousing/logistics.

Noise
Operation of equipment can generate noise that may reach levels that are hazardous to health, leading to symptoms associated with permanent deafness.

Machinery
Moving parts of machinery can result in entanglement and entrapment. Poorly designed workstations can require awkward postures, twisting, bending or reaching motions that could cause musculoskeletal disorders.

Electrical safety
Electrical equipment can pose a risk if it is damaged or not maintained correctly. Defective or damaged cables, plugs or sockets could result in serious injury.

Manual handling and repetitive work
Lifting and carrying heavy or awkwardly shaped objects, such as bags, can result in manual handling injuries.

Vehicles and collision
This can take the form of people being hit by vehicles, or moving or falling loads. Collisions between vehicles can also occur. Heavy loads may be lifted and moved at elevated heights using hydraulic platforms and cranes, which may present a serious safety hazard.

Slips, trips and falls
These are primarily caused by uneven surfaces, inappropriate footwear, poor lighting, weather conditions, trailing cables and pipe work, especially during unblocking, maintenance and cleaning activities.

Asbestos
Asbestos (a carcinogen when in the form of inhalable dust) has been used on a large scale for many years as a fire proofing and insulation material. The organisation should identify the presence of asbestos, confirm its condition and, where necessary, encapsulate or remove it. Particular attention should be given to buildings constructed between 1950 and 2000 when asbestos use was at its most extensive.

How can a business manage these risks?

• Consider implementing a Health and Safety management system, certified to a recognised standard, such as the Occupational Health and Safety Assessment Series OHSAS 18001 and the International Labour Office ILO-OSH 2001 systems.
• Ensure that there is a suitable number of adequately qualified H&S personnel, and conduct regular training for all workers and managers on safety procedures. Maintain a schedule to track training given to workers and managers on safety policy and procedures.

Noise
• Conduct a noise survey and mark out dedicated areas with signage where there are elevated noise levels and PPE is required.
• Enclose noisy machines to isolate people from the noise where practicable.
• Use low-noise equipment where possible.
• Provide suitable hearing protection and training for staff on correct use.

Machinery
• Train staff in correct selection, use and maintenance of PPE.
• Install machine guarding where appropriate.
• Ensure safe machine use by providing personal protective equipment (PPE) and training to staff. Ensuring that all machinery is maintained regularly.
• Train workers in correct use of machinery and safety devices.

Electrical safety
• Ensure regular inspection, maintenance and upgrade of electrical systems.

Manual handling and repetitive work
• Redesign manual processes and rotate work tasks to reduce heavy lifting/repetitive activities, and where possible install mechanical lifting aids.
• Train workers in correct lifting techniques.

Vehicles and collision
• Ensure that fork-lift trucks are maintained and inspected regularly.
• Ensure that trucks are operated only by approved and trained staff.
• Separate vehicles and pedestrians where possible.
• Ensure that only authorised personnel are allowed in yards for deliveries and dispatch.

Slips, Trips and Falls
• Ensure that walkways are constructed of non-slip materials and route cables and pipework under walkways.

Asbestos
• Remove friable asbestos using licensed contractors. This should be carried out in controlled conditions to ensure that there is no release of substances or materials to the environment.

Labour rights
Labour standards are rules that govern working conditions and industrial relations. They may be formal, such as national level regulation and international agreements, or informal, expressed through norms and values.

Labour standards should apply to the company’s own employees as well as to all contractors and sub-contractors engaged. In addition, labour standards should be expected to be enforced by key suppliers, as detailed above in ‘Supply Chain Risks’.

How can a business manage this risk?
• Labour issues and working conditions are governed by national laws and regulations; a company should always adhere to these legal requirements.
• Ensure that all work conducted by anybody below the age of 18 is subject to an appropriate risk assessment to eliminate the risk of child labour.
• Develop a policy to ensure labour standards and human rights are respected upstream along the supply chain. Ensure that suppliers meet national regulation and good practice standards for managing labour issues and working conditions, in particular those set out in the International Labour Organisation conventions.
• Implement a formal code of business conduct which outlines the principles by which individual employees, contractors, sub-contractors and the organisation must conduct themselves.
• Businesses should put in place polices and systems to manage working conditions appropriately. These could include policies which ensure workers are free to leave the worksite and are not held against their will in any way; working hours are formally agreed and in line with national policies; wages are not below sector standards; and workers are
free to join trade unions.

- If fees are charged to workers either directly or by recruitment agencies, ensure that they are appropriate and do not prevent the worker from leaving employment because they cannot pay off the fees.
- Ensure that the business meets good practice standards for managing labour issues and working conditions, in particular those set out in the International Labour Organisation conventions.

### 3. Financial implications

Outlined below are examples of financial implications for businesses due to ineffective management of E&S risks related to this sector. These implications may in turn create issues for FIs.

- Fire/explosions can result in widespread contamination and destruction, impacting surrounding land, rivers and communities. Compensation costs can be high and widespread remediation and rebuilding may be necessary.
- Significant capital investment in site infrastructure may be required to comply with planning constraints, permit / consent conditions and new environmental, health and safety requirements, especially if local communities raise concerns regarding the site operations.
- Fines, penalties and third party claims may be incurred for non-compliance with environment, health and safety regulations such as the EU Packaging and Packaging Waste Directive (94/62/EC).
- Reputational risk through poor environment, health and safety performance may impact sales or cause the local community to no longer tolerate the company’s operations (loss of a ‘social licence to operate’).
- Injuries to employees may lead to increased payroll costs, lost production time and employee compensation claims.
- Soil and groundwater contamination from accidental chemical releases can be costly to remediate, especially if contamination affects neighbouring property, water supplies or public health.
- Many countries are signatories to the Kyoto Protocol and have adopted targets for the reduction of CO2 emissions. Where Governments have set up carbon emission reduction programmes, industrial processes have been required to reduce their CO2 emissions through the setting of targets. This can result in a need for substantial investment in new/clean technologies to achieve the emission targets. These targets may be reflected in environmental permits.

### 4. Suggested due diligence questions

When assessing E&S risks, it is important to discuss with the customer how these risks are being managed. Below are suggested questions that can be used when engaging with management or on a site visit. You may wish to engage a specialist consultant to support you with this.

#### General

Does the site have all the required permits in place?

- What processes are undertaken and are any hazardous chemicals used (e.g. ethyl acetate and acetone)? How hazardous are the materials and have associated risks been documented and addressed in appropriate risk assessments?
- What is the status of environmental permits at the site, do they include discharges to air and water, disposal of waste and noise?
- Are there signs of ground contamination from chemicals stored and used at the site? These could include stained earth/concrete, dead vegetation near storage containers and production areas, and the integrity, condition and age of storage tanks.

#### Management plans

- Does the business addresses the following items in its E&S risk management systems: These management systems may be certified standards such as ISO14001 (environment), OHSAS 18001 (health and safety), ISO9001
Paper Packaging and Products

- Has pollution abatement technology been installed to reduce atmospheric emissions?
- Has employee exposure to potentially harmful gases been assessed and controlled?
- Are there any VOC abatement technologies or measures in place? Is there a Leak Detection and Repair (LDAR) programme?
- Are materials moved around the site by conveyor or by vehicle?
- Is there local exhaust ventilation? Is it maintained?
- Are there any dust control measures? Are they used and effective?
- If on a site visit, note the noise and dust levels and any odours at the site. Is there any build-up of dust on machinery or other surfaces? Is there any evidence of deployment of noise/dust/odour abatement measures or a requirement for such measures (e.g. hearing protection)?

**Water abstraction & management**
- What volumes and quality of water are required? Where is water obtained from?
- Are measures in place to recycle water? Will there be any planned changes which may affect the demand for water? Will existing resources be able to meet demand?
- Check regulatory compliance - are all necessary licences/permits/discharge consents in place?

**Wastewater management**
- What liquid effluents are produced? What discharge control measures are employed?
- Is effluent and wastewater treated before discharge? If so, does the wastewater treatment plant discharge to a local watercourse or the municipal wastewater treatment works? Higher environmental risks will be associated with facilities discharging to water courses without adequate treatment.

**Solid waste management**
- What is the nature of solid waste disposal?
- Are measures in place to minimise, re-use or recycle waste products?
- How is hazardous waste removed? How are appropriate contractors selected and monitored to ensure that the waste is being taken to an appropriate waste disposal facility?

**Air emissions management (including noise)**
- What levels of air emissions are permitted? Have permitted levels of emissions been exceeded in the past?
- Does the company have procedures for ensuring the origin of paper (Chain of Custody certification) and for ensuring supplier compliance?

**Supply chain management**
- Does the business have operational policies and procedures for managing environmental, health, safety, labour and community matters? These systems should cover both employees and contractors.
- Accountability and responsibility for environmental, health and safety, and labour matters: is there evidence of management review/demonstrated involvement in environment, health, safety and hygiene management? This should include senior management oversight.
- Does the business have improvement objectives, targets, project plans and monitoring programmes?
- Is training for personnel provided, including training in the risk associated with their job and the correct use of PPE?
- Do regular inspections, checks and audits take place with records to demonstrate achievement of the required level of performance against legal requirements?
- Are energy conservation schemes in place and is the business developing programmes to reduce greenhouse gas emissions?
- Are there emergency plans for environment, health and safety accidents?
- Does the business have a waste management plan (waste minimisation, re-use, recycling, monitoring)?
- Does the business have stakeholder engagement plans / programmes?
- Are there financial investment plans directly or indirectly related to management of environment, health and safety and labour issues?
- Does the business have an internal reporting system, including the reporting of near misses?

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**Air emissions management (including noise)**
- What levels of air emissions are permitted? Have permitted levels of emissions been exceeded in the past?
• Is the solid waste storage equipment in a good condition? Are the waste storage areas clear of debris and are skips covered to prevent waste escaping? For example, check that waste containers have lids or are stored in an area with a roof. Check for flora/vegetation zones near storage sites that are not growing very well as this will indicate the possibility of pollution.

Transport of materials to or from the site
• How are chemicals transported (e.g. road, water or rail), and what are their potential impacts?
• Where are the areas for loading/unloading of materials located? Are they located near any water bodies or other possibly sensitive features? Is there any containment to prevent run-off of contaminated water?
• Does road haulage cause excessive traffic through any neighbouring residential areas?
• If on a site visit, check the age and condition of equipment and vehicles. Look for signs of wear and tear, degradation, leaks and breaks.

Storage
• What fuels and materials are stored in bulk on site?
• What is the potential for spillages and leakages to enter surface water drainage systems? Are surface tanks and material storage areas hard surfaced and bunded? Are alarms installed to detect leaks from storage areas?
• If on a site visit look to see whether these storage facilities are in good condition. Is the volume of the bunded area adequate to contain the stored materials? Are they regularly cleaned and inspected and tested for leakages?

Health & safety
• Do staff wear PPE? Is there signage to inform staff where PPE should be worn?
• Is first aid equipment available? Is there a trained and competent first aid resource on site?
• Is there a worker health monitoring programme? What does it check for?
• Have workers been historically exposed to materials that could potentially lead to occupation health diseases?
• If on a site visit, check signage around the site. Does it convey the health and safety risks? Are fire exits and/or evacuation routes clearly marked? Are there demarcated routes for pedestrians and vehicles?
• If on a site visit, check the age and condition of equipment, look for signs of wear and tear, degradation, leaks and breaks. Check for automatic safeguards on machinery to prevent accidental injury.

Incident management
• Have there been any recent incidents on site such as fatalities, fires/explosions, spills?
• Assess emergency responses to fires, major spills and explosions (in some countries it may be a legal requirement to have an emergency response plan). Does the organisation have an emergency response plan which includes an engagement plan to disseminate information to local communities at risk?
• Does the organisation have insurance to cover any significant damage to the environment/community/operations (this may be covered by public liability insurance or the organisation may be party to an industry insurance scheme)? Review the terms of the cover and identify any exclusions relevant to environmental and health and safety matters. Identify the number and type of claims against insurance in the past.
• If on a site visit, note if safety equipment is clearly signed and readily available, e.g. fire extinguisher(s), eye wash, safety shower, first aid equipment, emergency escape routes, emergency stop, decontamination equipment, and absorbent materials?

Inspections & regulation
• Check the conditions and duration of validity for all permits. Will any planned changes at the facility require revisions to the permits or require new consents?
• What systems are in place to check and maintain assets and infrastructure?
• Have the premises been inspected recently by the regulatory authorities for health and safety, labour conditions, hygiene and environment? What were their findings?
• Has the organisation been subject to environment, health and safety or quality audits by customers/insurers? What was the outcome of these audits?
• Does the organisation have insurance in place to cover the recall of contaminated/ faulty
products? Have there been any recent product recall incidents? If yes, what did these relate to?

- Review historical environmental fines. If appropriate, it may be useful to contact local regulatory agencies to determine compliance and whether complaints have been made by the public.

**Investment**

- Where are the organisation’s main markets? Is it manufacturing in, or exporting to, the EU? This is important to consider as the EU has a number of environmental regulations and directives which exporters and manufacturers have to adhere by (such as the Packaging and packaging waste directive (see above)).

- Review budgets for capital expenditure and operational expenditure to cover EHS matters. Does the business plan have line items for Environment, Health and Safety improvements as well as asset management and maintenance?

- If investment or refinancing will lead to restructuring of the organisation what will be the potential impacts on health and safety at the operation and wider community? Have these been considered and assessed by the company?

- If the company plans to invest in new technology, what will be the impacts and benefits for human resources?

**Labour**

- Are labour standards, contracting and remuneration in line with national law and are they consistent with the average for the sector?

- Has the company received inspections from the local labour inspectorate in the previous three years? Have these resulted in any penalties, fines, major recommendations or corrective action plans?

- Are hours worked, including overtime, recorded? Staff should receive written details of hours worked and payment received.

- Are wages and working hours consistent with the average for the sector and national standards?

- Has the company received inspections from the local labour inspectorate in the previous three years? Have these resulted in any penalties, fines, major recommendations or corrective action plans?

- Does the organisation have a grievance mechanism, which allows employees to raise workplace concerns?

- Are employees free to form, or join, a worker’s organisation of their choosing?

Take note of/ask questions relating to any activities that manage risks as listed in the earlier sections of this document.
5. References and additional sources


Forest Stewardship Council (FSC) n.d., FSC Certification, https://ic.fsc.org/certification.4.htm


