

# Forest Products Sourcing Policy Conformance Guidance

Version 3, July 2022

#### 1. Introduction

At 3M, we have long recognized our responsibility to conserve natural resources and support a sustainable environment as stated in our <u>Code of Conduct</u> and <u>Environmental Policy</u>. As part of our overall sustainability efforts, we have had a long-standing commitment to responsible forest management which goes beyond certification. We strive to source forest products from suppliers who we believe share our values and are equally committed to protecting forest areas. We established this Policy to foster the collaborative efforts of our direct suppliers and all other companies throughout their supply chains, ultimately to the companies that harvest these materials from forests and plantations.

In many cases, 3M may be several supply chain tiers removed from the mills and forests, and therefore 3M depends on its direct (tier one) suppliers and their efforts with their suppliers, to ultimately flow through to mills and forest managers. We expect that our suppliers and their supply chains will make reasonable but timely progress in building the necessary tools and systems, fostering collaborative efforts with and through mills to the sources of harvest, in order to holistically and globally promote sustainable forestry management.

## 2. Sourcing Policy Commitments and Expectations

#### Policy Statement Section I

This section contains minimum expectations for the forest products supplied to 3M, including pulp, paper, paper-packaging, solid wood, cellulosic fibers such as those used to make viscose, and rosins and resins. These materials must be legally harvested, sourced, transported and exported from their country of origin. They must be traceable to the forest source so that legal harvesting can be confirmed, along with confirmation that they are not harvested in a manner that threatens High Conservation Values (HCVs), are not contributing to deforestation, and that they are obtained in a manner that respects the rights of indigenous peoples and the rights and safety of workers. Below is further guidance around each of the expectations in this section of the Policy.

Legally harvested, sourced, transported and exported from its country of origin. 3M expects suppliers to understand and comply with the laws and regulations that apply to their operations and be able to demonstrate that the materials they provide to 3M came from fibers that were legally obtained and transported. This commitment includes the suppliers' responsibility to track changes in legal harvesting laws affecting their operations, and modify their performance as needed to meet new or amended legal requirements.

Traceable through the supply chain back to the forest source. In order to establish legality and ensure responsible sourcing, 3M requires its suppliers to be able to trace the source of their virgin wood fibers all the way up the supply chain to the forest source and to disclose this information to 3M.

Harvested in a manner that maintains and/or enhances High Conservation Values (HCVs), including but not limited to peatland ecosystems, Intact Forest Landscapes (IFLs), and old growth forests. 3M will look to definitions of HCVs contained in the Common Guidance for HCV Identification, available through the <a href="High Conservation Value Resource Network">High Conservation Value Resource Network</a>.

The HCV framework has been developed and expanded over many years to encompass sustainability concepts not limited to forestry and endorsed by multiple and varied stakeholders. This common framework can assist our suppliers in understanding and delivering on the values that 3M wishes to conserve and protect. Among these are:

- the key ecosystems of peatlands, IFLs, and old growth forests. IFLs and old growth forests, as well as all primary forests, are important for resilience to climate change, connectivity, and protecting biodiversity. Old growth forests are specifically called out in the policy because there can be important areas of primary forest that fall short of the 500 square kilometer minimum size threshold that defines an IFL.
- provisions for protecting areas important for cultural values and livelihoods for local and indigenous peoples.

Suppliers will be expected to demonstrate that they are maintaining and enhancing HCVs and can do this using a variety of tools. In practice, this requirement means that HCVs must be identified and mapped, and the forest must be managed so that those values are not threatened, consistent with the Common Guidance for the Management and Monitoring of High Conservation Values. Examples of practices required by the Common Guidance to maintain or enhance HCVs include developing and implementing scientifically credible management and monitoring plans, adapting management practices over time based on monitoring, and taking a precautionary approach when scientific information is incomplete or inconclusive.

Free of deforestation, meaning not from areas where natural forests are being converted to other land uses or plantations after March 5, 2015. The HCSA should be used where applicable: This commitment is sometimes referred to as "No deforestation." The primary concern is conversion of natural forests or other forested ecosystems such as woodlands for other uses. In tropical ecosystems and any other applicable areas, we expect that High Carbon Stock (HCS) forests are protected, and will follow the High Carbon Stock Approach methodology. This commitment does not mean that 3M suppliers may not use existing plantations, or new plantations converted from non-forest uses.

Obtained in a manner that respects the rights of indigenous peoples and rural communities to the ownership and control of their titled or customary lands, including their right to give or withhold their Free, Prior and Informed Consent (FPIC) to proposed developments on their lands. This section holds the expectation that companies commit to fair and open dialogue with indigenous peoples and local communities, and respect for

indigenous peoples' rights, including that companies respect indigenous people's right to give or withhold their FPIC to proposed new development on their titled or customary lands.

Suppliers should be in accordance with the United Nations Declaration on the Rights of Indigenous Peoples, Food and Agriculture Organization (FAO) Voluntary Guidelines on Tenure and Food Security, Universal Declaration of Human Rights, the United Nations Guiding Principles on Business and Human Rights (UNGPs) and the HCSA Social Requirements and Implementation Guidance. Helpful, practical tools for suppliers include: (1) The Business Reference Guide on the United Nations Declaration on the Rights of Indigenous Peoples provides information to understand and implement these concepts, and (2) The Interlaken Group interactive guidance tool and Rights and Resources Initiative (RRI) also provide guidance on land tenure and resource rights.

In many parts of the world, the rights of indigenous people and local communities to their customary lands are not recognized by law. Additionally, in many countries that do have laws respecting customary land rights, these laws are not regularly enforced. As such, "land grabbing," or the displacement of local and indigenous people from land that they rely on for their daily livelihoods to make room for forest concessions, tree plantations or industrial agriculture can be a problem. Such displacement can cause long-term social conflicts and unrest. 3M expects our suppliers (and their suppliers) to uphold the right to FPIC of indigenous and local communities where their legal or customary rights will be affected by proposed management activities taking place on their land. Where consent was not freely given, the companies should seek to resolve conflicts through a process that is acceptable to all parties involved.

Obtained in a manner that respects the rights and safety of workers, including no forced or child labor, no employment discrimination, and the freedom to associate (consistent with the 3M Supplier Responsibility Code). This references the four Labour principles of the UN Global Compact, of which 3M is a member. The four principles (#3-6) are as follows: 1) Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining; 2) the elimination of all forms of forced and compulsory labour; 3) the effective abolition of child labour; and 4) the elimination of discrimination in respect of employment and occupation. These principles are also reflected in the 3M Supplier Responsibility Code (SRC). 3M's commitment to uphold the rights of all workers also expects suppliers to be in line with the United Nations Guiding Principles on Business and Human Rights.

In regions of the world considered lower risk for sustainable forestry concerns, 3M expects that our supply chain generally understands and can meet these commitments. Even so, 3M conducts limited, prioritized evaluation of suppliers in these areas, as further described below. In higher-risk regions, we may work directly with some suppliers and/or sources of harvest to educate and/or build their capacity to meet these criteria.

#### **Policy Statement Section II**

This section describes 3M's expectations on <u>how</u> suppliers are expected to carry out legal and responsible sourcing practices for all forest products.

#### **Environmental and Social Governance**

Implementing policies and programs consistent with 3M's SRC which are foundational expectations for Labor, Health & Safety, Environment, Ethics and Management Systems that apply to new and existing suppliers anywhere in the world and for any supplied material or service. We expect our suppliers to establish and implement their own relevant policies and programs in alignment with this SRC and to enforce these expectations with their own suppliers, thereby promoting our high sustainability standards up our supply chains.

Full Supply Chain Traceability and Information to support Legal Harvesting Laws Given the important role of mills in selecting sources of supply, we ask our suppliers to identify, maintain, and provide information to us at our request regarding pulp, paper, and other relevant mills in their respective forest product supply chains. This includes the respective volume supplied to 3M, mill identity and certification status, sources of harvest details including any forest-level certifications, genus and species, country of harvest, and other information that may be required by laws on legal harvesting, including evidence of legality.

If suppliers do not have this required information, we expect them to work promptly with their suppliers and provide information to 3M.

# **Policy Statement Section III**

## Due Diligence Management System

Laws on legal harvesting, such as the U.S. Lacey Act, the EU Timber Regulation, and the Australia Illegal Logging Prohibition Act, require due diligence regarding the forest source to assure legality of covered wood fiber-based products. Accordingly, we expect our suppliers to develop and implement policies and management systems to carry out due diligence, and to require their suppliers to do the same. We expect that our suppliers' due diligence management systems will address the criteria in Sections I and II of the policy and include a system to establish traceability of the virgin fiber supply chain back to the forest source, including identification of the paper, pulp, and other relevant mills.

## Training and Communication

We expect that, as our suppliers implement these Policy requirements, they will conduct training for their own relevant staff to ensure conformance, and also communicate with/train their own suppliers on topics such as legal harvesting, traceability and data sharing, and other aspects of responsible sourcing expressed in this Policy. Training and education opportunities could come from 3M, industry associations, other customers or suppliers, governments or non-governmental organizations, for example.

#### **Grievance Process**

In addition, we expect suppliers to have a transparent, responsive and effective grievance mechanisms to receive and resolve complaints and conflicts that prohibits retaliation. Grievance mechanisms can be important ways for workers to raise concerns as well as

stakeholders to alert companies to potential nonconformances related to deforestation or social conflict in their supply chain.

## **Policy Statement Section IV**

This section lists sustainable practices that 3M supports. 3M will consider information from suppliers regarding these practices and use that information as a factor for preference in selection, recognizing that factors such as integrity, quality, service and competitive price are also relevant in deciding whether to purchase products covered by the Policy. It is the responsibility of the supplier to share with 3M their performance in these areas, whether directly or through expectations of their suppliers, so that we can evaluate their performance in the context of other suppliers and make informed decisions regarding preferential sources of supply.

## Responsible Forest Management

Having 3M suppliers practicing responsible forest management, together with protecting and enhancing HCVs, helps to ensure that 3M's forest products supply chain is not contributing to forest degradation or the loss of key forest attributes such as carbon and biodiversity. We recognize the role that good management, comprehensive forest planning, and the protection of water and soil resources can play in keeping our forests' healthy and productive for generations to come. Some aspects of responsible forest management may also play an important role as this policy is applied to 3M's wood-based rosin and resin suppliers. For instance, in the management of stumps, which are one of the source materials for rosins.

One element of responsible forest management, "scientifically-credible ecosystem-based management," is an approach to forest management that recognizes both ecological sustainability as well as the condition of human communities. This and other approaches to sustainable forest management that seek to benefit ecology and communities are encouraged.

# **Assessing Management Practices**

The practice of "Assessing management practices at the forest source and/or mill level in order to verify that supplied fiber conforms to some or all Policy expectations," is intended to encourage our suppliers to proactively implement verification measures and share those results with us. Objective verification of sustainable practices in source forests will help 3M and our suppliers demonstrate conformance to the expectations in Section I of our Policy. Mill assessments are not the same as forest-level assessments. Nevertheless, mills play an important role as a choke point in the supply chain, especially where wood fiber is mostly coming from smallholders. In that role, they are uniquely positioned to help assure sources of harvest that are legal and non-controversial. Mills that actively verify good management practices in the forests that they source from will be considered favorably.

#### Supporting Smallholders

The reference to "smallholders" means the inclusion of small, often family-owned forest sources. Usually, these sources do not hold forestry certifications due to the cost and complexity of obtaining such certifications; however, these sources can be managed sustainably. 3M may choose to preferentially work with suppliers that support small

forestry businesses by including them in the supply chain, helping them to conform with 3M's deforestation-related requirements, and/or helping them to improve their livelihoods.

# **Knowledge Building**

With respect to "providing knowledge-building opportunities for relevant suppliers and contractors to advance responsible sourcing and sustainable forest practices," examples could include training on responsible sourcing practices and sustainable forest practices including logging practices, as appropriate given their position in the supply chain.

### Minimizing Mill Impacts

With respect to "minimizing mill impacts on human health and the environment," it is important that mills and other relevant manufacturing facilities in our forest products supply chain implement best practices and measures to control and reduce emissions to air, water, and the environment. The manufacturing process of viscose and related cellulosic fibers contains chemicals that are particularly harmful to workers and the environment and will be a focus of 3M's work to responsibly source this material.

#### Collaboration

Given that progress in the areas of sustainable forestry and responsible sourcing of forest products depend on continuous learning and implementation of new science and experiences, we consider as a sustainable management practice our suppliers' participation in associations or multi-stakeholder groups focused on improving forestry practices and knowledge of sustainable forestry. These efforts also will be important in achieving improvements in traceability to mills and sources of harvest, and other responsible sourcing practices.

#### Landscape Programs

Finally, there has been growing recognition that the problems associated with raw material supply chains will not be solved by certification or by company policies alone, and that it is increasingly important to work at a landscape level. A landscape program is defined as an initiative focused on multi-stakeholder conservation and land use planning in a priority geography. Such programs might involve conservation, restoration, reforestation, involvement of local communities into conservation planning or forest management activities, and capacity building for smallholders. 3M may prioritize working with suppliers who are actively involved in such landscape level programs that are aligned with a "forest positive" approach.

# **Policy Statement Section V**

This section describes our desire to collaborate with suppliers on ways of modifying the raw materials/products they supply to 3M to advance sustainable forestry. In all cases, 3M will seek to maximize sustainability attributes while ensuring that our products' performance is not negatively impacted. Rather than a prescriptive or complete listing of initiatives, the list is intended to provide examples of the types of projects that 3M may work on with suppliers. We encourage suppliers to approach 3M with any ideas that could help advance sustainability in this space (and any other).

Optimizing mix of virgin and recycled fiber: 3M expects suppliers to look for uses of recycled fiber where these are the most environmentally and socially responsible options, and where technical specifications allow for their use. 3M manufactures many products that rely on paper with specialized performance characteristics, and recycled fiber may not meet those requirements. Nevertheless, 3M encourages our suppliers to explore recycled fiber options and optimizing the mix of virgin and recycled fiber, within the bounds of technical specifications for supplied materials, and that our suppliers also take into account environmental and social impacts of recycled fiber options.

Enabling the ready recyclability of paper-based 3M products and packaging: Recyclability of 3M products is an important part of our sustainability performance, and something we are always striving to improve. Suppliers are encouraged to identify and bring to our attention opportunities to utilize alternative materials or packaging that will allow our customers to more easily recycle our products.

Developing paper products and paper-based packaging that use wood fiber inputs efficiently: This does not mean replacing wood fiber with other materials such as plastics; instead, it means designing products to require fewer resources or materials overall.

Developing agricultural residues and other non-wood plant fiber as alternatives to virgin wood fiber for paper and pulp: As a company that is known for and depends on innovation, we recognize that raw material alternatives are being developed all the time. We also recognize that alternatives to any input must be holistically evaluated to understand the true benefits and costs as compared to traditional materials. 3M will take into account the sustainability attributes and impacts of alternatives in comparison to those of traditional fibers from responsibly managed forests. We recognize that there are important benefits associated with responsibly managed forests such as wildlife habitat, biodiversity, recreation, and protection of watershed areas.

## **Additional Elements**

## **Policy Implementation Section**

This section describes the activities we undertake in a phased approach, to monitor and measure our and our suppliers' performance against the commitments made in this Policy. These include implementing a due diligence program to demonstrate the legality of our paper supply and the responsible management of fiber sources in our products, evaluating existing and potential new suppliers' capacity to conform to our Policy expectations, and seeking policy-related contractual or other commitments with suppliers. We use risk criteria such as geography, type of supplier and supplied material, responses to 3M inquiries, and spend to prioritize suppliers for additional inquiry and evaluation, up to and including on-site supplier assessments to verify legal compliance and Policy conformance. Where on-site assessments are needed, we expect suppliers to accommodate 3M or any organization assessing on 3M's behalf, and also assist with arranging assessments of their upstream suppliers.

It is in 3M's best interest to ensure our suppliers understand and conform to our Policy expectations. We use a variety of mechanisms to communicate these expectations to our

suppliers, including via our website and through the direct relationships between our suppliers and our Sourcing organization. We welcome suggestions from suppliers on capacity-building needs and opportunities.

3M is dedicated to monitoring and resolving complaints, conflicts and grievances through a transparent, responsive and effective grievance system. 3M's third-party ethics reporting system is managed by <a href="EthicsPoint">EthicsPoint</a>. This is an independent system for reporting any 3M business conduct or other concerns, including any concerns regarding 3M's forest product supply chains. Submittals through this system regarding legal harvesting or sustainable forestry will be reviewed and addressed by 3M personnel.

3M also utilizes a Corrective Action Plan (CAP) process to address necessary improvements in a supplier's performance. Under the CAP process, suppliers are expected to develop a time-bound plan to correct the nonconformance and prevent reoccurrence. 3M intends to work constructively with suppliers who are committed to meeting performance criteria. If progress is not adequate, however, the CAP process results in directing suppliers to find alternative sources of supply or face potential termination of supplier relationships.

3M acting alone can only have so much of an impact on the industry. 3M looks to collaborate with suppliers as already demonstrated in Section V. 3M may also look to collaborate or partner with other companies and organizations to increase the collective impact of our actions. These efforts may focus on multi-stakeholder landscape programs, deforestation monitoring or verification efforts, among other activities.

# Policy Review, Transparency & Reporting Section

3M recognizes the importance of continually evaluating new science and information regarding sustainable forestry and responsible sourcing of paper-based products, and of reporting on our actions and progress toward this Policy to the public. We invite stakeholder input on our Forest Products Sourcing performance and our progress under the Policy. We commit to review and update the Policy at least every three years, to setting relevant and time-bound objectives and targets to measure performance against the Policy commitments, and to public reporting of our and our suppliers' performance on the <u>3M Sustainability</u> website.

# 3. Role of Certification

Forest product certifications are not explicitly mentioned in 3M's Forest Products Sourcing policy, but they play an important role in our due diligence process. We know that many of our suppliers are dedicated to obtaining and maintaining forest product certifications through the Forest Stewardship Council (FSC), the Programme for the Endorsement of Forest Certification (PEFC), and other related schemes.

We support our suppliers' dedication to certification and recognize that it is one of the primary tools used by our suppliers to control their operations and their supply chains. Fiber that is derived from sources certified at the forest level should have controls in place that provide assurances of meeting certain aspects of the 3M policy. Therefore, in our supply chain risk

analysis, fiber from certified forests is generally deemed to be lower risk for policy nonconformance as compared to uncertified material.

However, 3M's policy-driven approach allows us to keep our focus on the issues, even where such issues are not yet well covered by forest product certifications, such as the protection of intact forest landscapes in boreal regions of the globe.

When we are collecting traceability information from suppliers, we also ask suppliers to disclose the certifications they maintain that apply to the material 3M purchases. These include certifications at the forest level ("forest management" certificates) and at the facility level ("chain of custody" certificates). As part of our due diligence process, we verify the validity and scope of certifications using public global databases whenever possible.

Since most fiber in the global supply chain is not from a certified forest, we then further analyze the risk of policy nonconformance by evaluating the species, country or region of harvest (especially in countries where risk varies by region), and the policies and management systems of our Tier 1 suppliers to mitigate risks in their own supply chain. We couple this analysis with other factors such as amount of spend to determine prioritization for further policy conformance engagement, which could include field assessments at the converter, mill, or forest source level.

# 4. Glossary

**Cellulosic Fibers:** Fibers made from cellulose, obtained from the bark, wood or leaves of trees or other plants and made from dissolving pulp. Generally, these fibers are used in the textile industry, as chemical filters, or in fiber-reinforced composites.

Customary Land and Resources / Customary rights / Customary Tenure: Rights which result from a long series of habitual or customary actions, consistently repeated, which have, by such repetition and by uninterrupted acquiescence, acquired the force of a law within a geographical or sociological unit. Customary tenure or rights is a set of rules and norms that govern community allocation, use, access, and transfer of land and other natural resources. The term "customary tenure" invokes the idea of "traditional" rights to land and other natural resources: "the tenure usually associated with indigenous communities and administered in accordance with their customs, as opposed to statutory tenure usually introduced during the colonial period" (per FAO, 2002, Land tenure and rural development).

**Deforestation:** "Deforestation" is the clearing of forests for the expansion of agriculture, forest plantations or other land use. The terms can be used interchangeably with "forest conversion."

Forest Degradation: Changes within a forest ecosystem that affect tree species composition, structure, regeneration potential, and/or function that leads to a reduction in the ecosystem's capacity to supply products, maintain biodiversity (including HCVs), and/or deliver ecosystem services.

Forest Source: Forest source refers to the forest where the materials originated. In most cases this term is interchangeable with "source of harvest", except in the case of rosins and resins which are tapped from trees. 3M may collect different sorts of information from suppliers about forest sources, including region or more specific location, ownership status (e.g., private/corporate, government, or smallholders), and forest certification status.

Forest Products: Any material derived from forests for consumption or commercial use, the most prominent examples being lumber (i.e., wood) and paper. Forest products in-scope of this policy includes pulp, paper, solid wood and paper-based packaging, and cellulosic fibers such as those used to make viscose, and rosins and resins.

Free, Prior and Informed Consent (FPIC): "The right to participate in decision-making and to give, modify, withhold, or withdraw consent to an activity affecting the holder of this right. Consent must be freely given, obtained prior to implementation of such activities, and be founded upon an understanding of the full range of issues implicated by the activity or decision in question; hence the formulation: free, prior, and informed consent" (per Colchester and MacKay, 2004, In Search of Middle Ground: Indigenous Peoples, Collective Representation and the Right to Free, Prior and Informed Consent, available here). FPIC is a right, a principle, and a process to be applied in relations between indigenous peoples and those who have competing interests for their land and resources including timber or pulp plantations or other forest resource development. It is also applicable to local communities under certain circumstances. (For more information see this FSC Discussion Paper about FPIC, 2018)

**High Carbon Stock (HCS):** The <u>HCS Approach</u> is "a methodology that distinguishes forest areas for protection from degraded lands with low carbon and biodiversity values that may be developed. The methodology was developed with the aim to ensure a practical, transparent, robust, and scientifically credible approach that is widely accepted to implement commitments to halt deforestation in the tropics, while ensuring the rights and livelihoods of local peoples are respected."

High Conservation Values (HCV): HCVs are defined by the High Conservation Value Resource Network as "biological, ecological, social or cultural values of outstanding significance at the national, regional or global level or of critical importance at the local level." There are 6 categories of HCVS: 1) species diversity, 2) landscape level ecosystems, 3) ecosystems and habitats, 4) ecosystem services, 5) community needs, ad 6) cultural values.

Intact Forest Landscapes (IFL): An IFL is defined as "unbroken expanse of natural ecosystems within the zone of current forest extent, showing no signs of significant human activity and large enough that all native biodiversity, including viable populations of wide-ranging species, could be maintained." To be considered an IFL, an area has to be at least 500 km2 (50,000 ha), and IFLs would be considered HCVs under Category 2. There is a map maintained of IFL areas around the globe. More information is available here.

Old growth: Old growth forests are defined as "natural ecosystems that have developed sufficiently to include the structural complexity and functional values designed by a landscape's natural disturbance regime" (per Price, Holt, and Daust 2020, BC's Old Growth Forest: A Last Stand for Biodiversity, available here). Old growth forests may look different from one region of the globe to another as forests mature at different rates depending on species composition and environmental conditions.

**Primary Forest:** Primary forests are defined by the Food and Agriculture Organization (FAO) of the United Nations (which runs the annual Global Forest Resource Assessment) as "naturally regenerated forest of native tree species, where there are no clearly visible indications of human activities and the ecological processes are not significantly disturbed." (More information from the FAO on primary forests is available here). Both IFLs and old-growth forests would be considered examples of primary forest. There are other overlapping terms

such as "ancient forests." 3M has chosen to focus on IFLs due to their high importance and the availability of agreed definitions and mapping resources. Old growth may help to focus efforts on these important HCVs where they do not meet the minimum patch size requirements.

Rosins and resins: In the context of the 3M Forest Products Sourcing Policy, rosins and resins refers to naturally occurring solid or highly viscous substances of plant origin, typically pine. They can be extracted by tapping the tree (gum rosin), extracted from tree stumps (wood rosin), or made as a byproduct of the kraft paper making process (tall oil resin). 3M uses rosins and resins in some adhesive products.

Tier 1 / Direct supplier: Tier 1 suppliers are defined as having a direct commercial relationship with 3M, in contrast to their upstream suppliers and sources supplying volumes to the company. In the case of a paper packaging supply chain, the packaging company might be 3M's Tier 1 supplier (producing finished goods), while the paper mill would be the Tier 2, the pulp mill Tier 3 and the forest source Tier 4. However, this would all depend on the level of integration of the supply chain.

**Viscose**: A common example of a cellulosic fiber, i.e., tree-derived textile, that is used by 3M. Other examples include rayon, lyocell, and modal.

**Upstream suppliers:** Upstream suppliers are defined as the part of the supply chain system back to its raw materials. This is in contrast to downstream, which is the part of the supply chain between 3M and its final customers or users of 3M products.

## 5. Additional References

- United Nations Supply Chain Sustainability <u>A Guide to Traceability: A Practical</u> Approach to Advance Sustainability in Global Supply Chains
- World Business Council on Sustainable Development's (WBCSD) <u>Sustainable</u> Procurement of Wood and Paper-based Products
- OECD Due Diligence Guidance for Responsible Supply Chains of Minerals, 3rd Edition (2016), and the related supplements on tantalum, tin, tungsten and gold (guidance on due diligence systems; useful as a reference for forest products due diligence management systems)
- RMI Due Diligence Guidance for conflict minerals (practical guidance for downstream companies on implementation of a due diligence system)
- United Nations' Forum on Forests
- World Resources Institute's (WRI) Forest Legality Initiative
- WRI's Global Forest Watch
- <u>Earthworm Foundation</u> (Formerly TFT)
- U.S. Lacey Act: <u>USDA Animal and Plant Health Inspection Service</u>
- EU Timber Regulation
- Australian Illegal Logging Prohibition Act
- Accountability Framework Initiative (AFi) <a href="https://accountability-framework.org/">https://accountability-framework.org/</a>