



Do Net Good

Our strategy for sustainability

1. Commitment to Do Net Good.

As the founders of MARK Product, we have been committed to running an environmentally and socially ambitious business since the company's formation in 2008. Planning significant growth, in 2019 we approached sustainability consultants Element 4 to work with us to create a sustainability plan, identifying and establishing sustainable practices, a method for communicating our journey to stakeholders, and a pathway for continuous improvement.

Having relied on the authenticity of our own story and values, we also realised there was a real need, as a growing business working with larger corporate clients, for MARK to be recognisably sustainable by mainstream standards, enabling products to be easily specified by designers seeking environmental assurances. In this way, environmental and social sustainability can contribute to economic sustainability through increased sales.

We have worked hard over two years with Element 4, our whole team and our suppliers to develop this plan and put it into action. As a policy, Do Net Good goes above and beyond our legal obligations, but we formally and specifically pledge to comply with all relevant legal requirements, to seek continual improvement and to prevent pollution.

This is our endorsement of this plan, our pledge to Do Net Good by people and planet.



Anna Hart

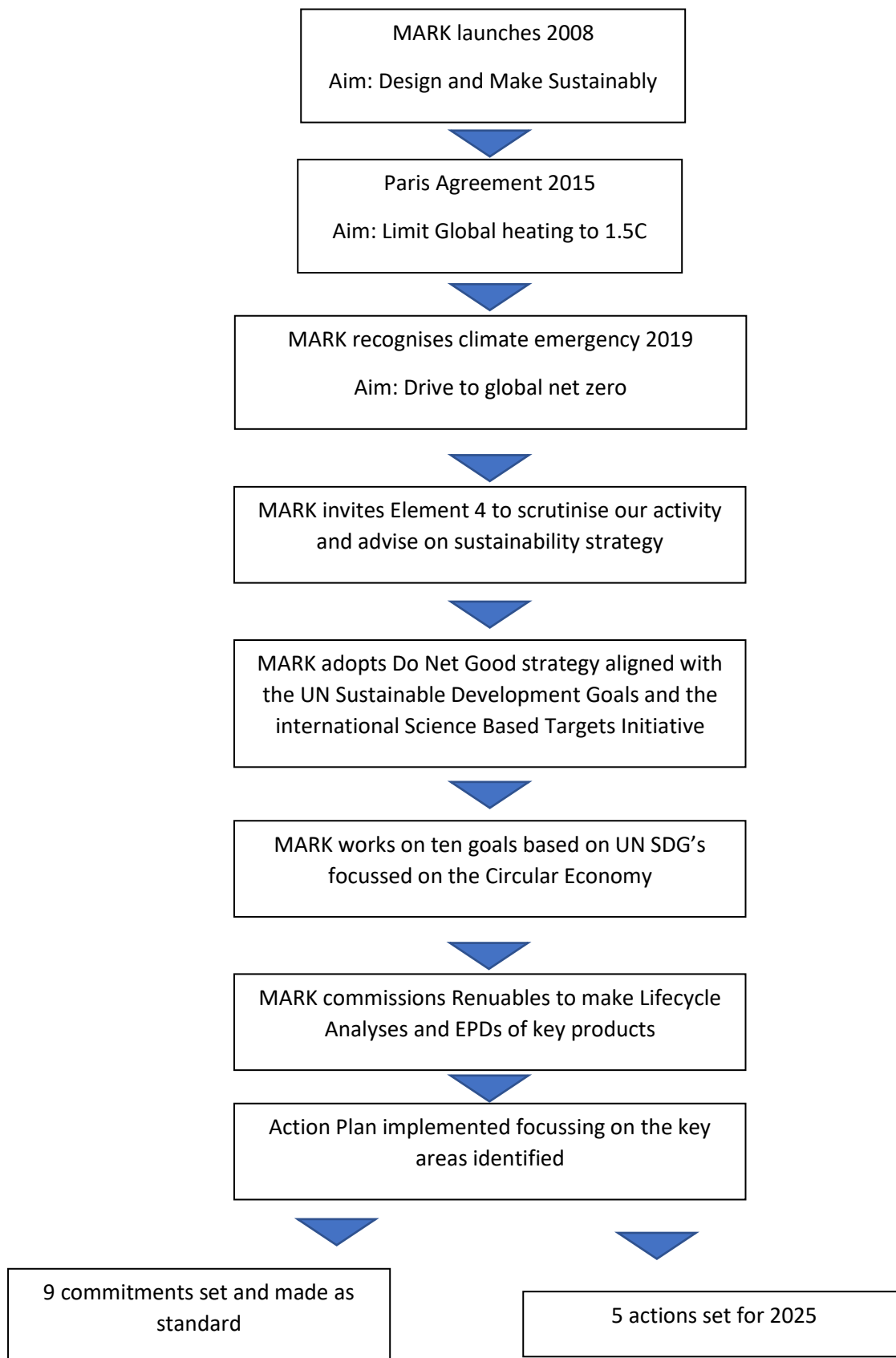
November 2021



John Miller

Next review date: November 2022

2. Origins: Our strategy in global context



3. Introduction

Approach

Our aim in this document and our business approach is to be honest, practical and authentic. We want to avoid 'greenwash' by making our operations appear more environmentally-friendly than they are – rather we are adopting an approach of openness and exploration, seeking to understand our own business more deeply and finding ways to introduce more sustainable practices over time.

This sustainability plan recognises the following principles:

- Sustainable business is a journey, not an end goal. No organisation is perfect – trying to present it as such is a recipe for false claims, partial truths and greenwash.
- Providing an authentic narrative of the journey, with its successes and failures, is a hugely valuable tool to advance the global sustainability goals. In the climate and biodiversity crisis, time is precious and sharing our story we hope will help others to avoid the same pitfalls, achieving sustainable development more quickly.
- Knowledge of environmental and social issues is in a constant state of flux. Scientific discoveries regularly move the goal posts, so it may be something we thought was 'the right thing to do' is later revealed to be less than ideal. We will constantly review and where necessary correct our course to ensure this plan is authentic and robust sustainability plan.
- We are avoiding jumping on the latest bandwagon of green claims. As with furniture, trends fade away, but quality, authenticity and great design never goes out of style!

How we use this document

The document builds on and commits the company to recommendations from Element 4, based on many years' experience in corporate sustainability. The goals and targets it sets are appropriate, credible, ambitious yet achievable.

This document explains the background to a lot of our thinking and the reasons for making the decisions we have. We expect all our staff to be familiar with it, and encourage customers and suppliers to do the same. The document contains much useful background information and links to more resources.

We utilise the United Nations Sustainable Development Goals as a widely used and easily recognisable framework, familiar to stakeholders such as investors, suppliers, designers and clients.

This plan offers a pathway to enhance our environmental, social and economic sustainability, providing a credible and evidence-based tool for establishing ambitions, setting targets, and monitoring and communicating progress.

This strategy includes a mission statement, company values, goals, targets and activities required to achieve the targets.

This document will be reviewed annually to:

- Confirm the appropriateness of the mission statement, values and goals.

- Check progress against targets.
- Establish the priority goals and targets for the next financial year.
- Identify any additional needs such as training, research, specialist advice etc.

4. Mission, Values & Goals

Mission

Do Net Good

This phrase is the company's North Star. All decisions made in the business should be checked against this statement – does the decision move us closer to, or further away from, this goal?

Values

- Our sustainability claims have integrity
- We invest in our local community
- We are honest about our journey and do not make grandiose claims
- We seek to educate others to achieve global sustainable development goals

These values are a checking mechanism for any of our activities and the behaviours of all staff working on behalf of the company. As we progress in our journey, each activity and communication will be checked against these values to see if they align.

These are not throw-away statements – they are an active checklist to be continually referred to and evolved to ensure all our business activities move us closer to fulfilling our mission.

Goals

To achieve the above mission, we are adopting the **United Nations Sustainability Development Goals** (SDGs) as a framework to report on current activities, identify gaps, set priorities and demonstrate progress.



The 17 United Nations Sustainable Development Goals (SDGs) are a universal call to action to end poverty, inequality, climate change, environmental degradation, support peace and justice and improve the lives and prospects of everyone, everywhere.

The Goals were adopted by all UN Member States in 2015 as part of the 2030 Agenda for Sustainable Development and were initially intended to guide international policy-making and national budgetary priorities.

Over recent years, organisations have increasingly been using the SDGs at a business or project level as a universal framework to monitor achievement and identify performance gaps in the journey to truly sustainable operations.

Integrating the SDG format into our operations places what we do in the context of contributing to global economic, environmental and social goals. We are structuring this Sustainability Strategy's actions and targets are structured around the activities listed within the 17 SDGs.

SDG Action Manager

The United Nations Global Compact and B Lab have developed the SDG Action Manager tool to support businesses track progress against the SDGs relevant to the company profile and outlines specific actions that can be taken.



We will share and use our results from the tool to create dialogue and raise awareness of our ongoing progress and to raise awareness of the SDGs to the furniture industry sector.







Examples of topics on our agenda recorded using the tool and communicated with stakeholders include:

- Switching to ethical banking and pensions.
- Paying a living wage.
- Ensuring ethical, gender-balanced employment internally and among suppliers.
- Selecting sustainable materials.

- Reducing waste.
- Providing CPD and training.

Priority Goals & Targets

We have adopted ten targets as priorities for the financial year 2021/22. Some targets and activities straddle multiple SGDs, but they have been placed alongside their primary goal. These targets are themselves being realised through our commitments and action plan described later in the document.

UN SDG	MARK Target
	1. Make a public pledge to reduce MARK's greenhouse gas emissions in line with the Paris Agreement by signing the SBTi <i>Call to Action Target-Setting Letter</i> .
	2. Introduce product labelling to support and enhance circularity. 3. Create a plan to eliminate single-use plastic packaging from MARK products.
	4. Provide permanent, skilled employment for local people with above-average salaries for the local economy. Ensure tier 1 suppliers pay a living wage to all employees as minimum and do not use zero hours contracts. 5. Introduce formal sustainable business procedures and obtain FISP membership. 6. Obtain Environmental Product Declarations for the highest-selling third of the MARK product range.
	7. Conduct education sessions for all main stakeholders on sustainability issues.
	8. Create Product Information Sheets demonstrating how products align with the WELL Building standard for optimum health and wellbeing. 9. Investigate 'Foam Free in Five' – an initiative to eliminate polyurethane foam from MARK products by 2025.
	10. Use 100% certified sustainable timber in all products.

5. SDG 13: Climate Action



Target

To work towards the above goal, the following targets are adopted for FY 2021/22:

1. We will make a public pledge to reduce our greenhouse gas emissions in line with the Paris Agreement by signing the SBTi *Call to Action Target-Setting Letter*.

In the longer term, targets can be set to achieve the science-based target and align product-related greenhouse gas emissions with the Paris Agreement. Offsetting residual emissions could also be added as a target in future.

Update: baseline carbon emissions have been calculated enabling us to sign. Action for December 2021.

Net Zero vs Emissions Reductions

Initially we were keen to set an ambition to achieve net zero carbon emissions by 2025 was discussed. Element 4 did not recommend this target for several reasons:

- For a small business, the reality of achieving net zero means spending potentially large amounts of money on purchasing carbon offsets.
- The focus of any business's climate action should be first to examine and minimise greenhouse gas emissions.
- 'Net zero' has become a green bandwagon, with many companies rushing to set arbitrary targets without understanding the implications.

Setting a more thoughtful target, based on a deep understanding of the issues and aligned with the Paris Agreement¹, is intended to open dialogue with educated clients that truly understand climate action.

Greenhouse gas offsetting schemes are controversial because:

- Some organisations, especially major polluters with plenty of cash, make bold net zero or carbon neutral claims by purchasing millions of offset 'credits' to cover their emissions, rather than reducing emissions or making a fundamental shift to more sustainable practices.
- Poorly managed schemes of the past have given the practice a bad name by making inflated or unsubstantiated claims, sometimes double-counting reductions or selling the same 'credit' multiple times.

¹ The Paris Agreement is the international treaty to limit greenhouse gas emissions and reduce global warming. It requires: "Holding the increase in the global average temperature to well below 2°C above pre-industrial levels and pursuing efforts to limit the temperature increase to 1.5 °C above pre-industrial levels, recognizing that this would significantly reduce the risks and impacts of climate change."

- Tree-planting schemes are most controversial, taking decades to achieve the claimed carbon sequestration. Some massive plantations are established to obtain carbon offset credits, trees are then felled and replanted, repeating the cycle.

Nonetheless, in a climate emergency we must not be squeamish about investing in high-quality schemes that remove greenhouse gases from the atmosphere, providing we first work to fundamentally reduce emissions.

The offsetting market continues to mature, with most schemes now very well-managed and accountable to international quality standards. Numerous schemes are available with the best, like The Gold Standard², providing multiple benefits, e.g. replacing wood cooking stoves with solar powered units in developing countries reduces carbon emissions, reduces the burden of physical labour and eliminates carcinogenic woodsmoke from homes.

In due course, we will introduce an appropriate offsetting scheme for the emissions we create that cannot be reduced.

Scope 1, 2 & 3 Emissions

Greenhouse gas (GHG) emissions are classified into three groups; scope 1, 2 and 3. These include the emissions sources as shown below:

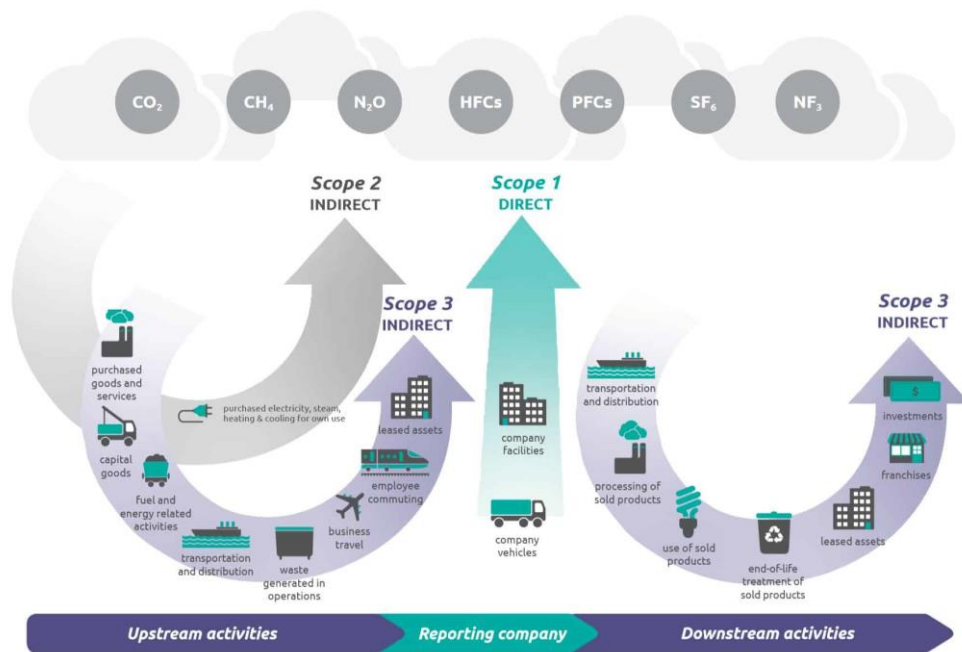
Scope 1	Scope 2	Scope 3
Fuel combustion Company vehicles Fugitive emissions	Purchased electricity, heat and steam	Purchased goods and services Business travel Employee commuting Waste disposal Use of sold products Transportation Distribution Investments Leased assets and franchises

Table: Examples of Scope 1, 2 & 3 emissions (ref. Carbon Trust)

The Carbon Trust stipulates that a net zero carbon claim must include scope 1, 2 and 3 GHG emissions, yet many companies do not apply this definition and claim net zero status for a reduced range of emissions.

Note the term 'carbon emissions' is shorthand for greenhouse gas emissions. Greenhouse gases include carbon dioxide, nitrous oxide and f-gases used in refrigeration units. To provide a single metric, the effect of each GHG on global warming is compared to carbon dioxide and shown as CO₂e or carbon dioxide equivalent.

² <https://www.goldstandard.org/>



Source: Greenhouse Gas Protocol

The globally accepted methodology for establishing scope 1 and 2 emissions and data collection is the Greenhouse Gas Protocol Corporate Standard.

The globally accepted methodology for establishing scope 3 emissions and data collection is the Corporate Value Chain (Scope 3) Accounting & Reporting Standard.

Both of these standards are available at <https://ghgprotocol.org/>.

We are reducing our scope 1 and 2 emissions by applying energy efficiency measures, reducing car/van miles, and switching to 100% renewable electricity contracts.

Scope 3 is where most of our GHG emissions impact lies and will be the most challenging to both assess and reduce. We will focus on those over which they have most influence. For example:

- transport of materials/product from all tier 1 suppliers to MARK,
- transport of product from MARK to customer locations,
- packaging waste arising from MARK products,
- material specification (data can be obtained from EPDs),
- other activities over which MARK has some reasonable influence.

The most influential tool we have in our toolkit to address scope 3 emissions is design. By consciously designing for a circular economy most of the above impacts can be addressed.

Science Based Targets

The Science Based Targets Initiative (SBTi) is a collaboration between the Carbon Disclosure Project (CDP), the United Nations Global Compact, World Resources Institute (WRI), and WWF. More information can be found at <https://sciencebasedtargets.org/>.

Science-based targets (SBTs) are greenhouse gas emissions reduction targets that are in line with the level of decarbonisation required to meet the goals of the Paris Agreement – to limit global warming to well-below 2°C above pre-industrial levels and pursue efforts to limit warming to 1.5°C.

SBTi provides a process for companies to publicly pledge, calculate and implement appropriate reductions. Over 1,000 companies have committed to setting a SBT, including:

SBTi has created the Call to Action Campaign for small to medium sized enterprises. We have chosen to align ourselves with the more ambitious but necessary 1.5°C aligned option, meaning we will commit to reduce absolute scope 1 and scope 2 GHG emissions 50% by 2030 from a 2018 base year, and to measure and reduce our scope 3 emissions.

6. SDG 12: Responsible Consumption & Production



Targets

To work towards the above goal, the following targets are adopted for FY 2021/22:

2. Introduce product labelling to support and enhance circularity.
3. Create a plan to eliminate single-use plastic packaging from MARK products.

In the longer term, targets may be introduced to further increase circularity and design out substances of concern, e.g. unrecyclable materials, non-sustainable timber, flame retardant chemicals.

Update:

We have increased our manufacturers warranty to 10 years across all products.

We have introduced the 30 year lifespan commitment.

the MARK Renew scheme has been designed and launched, with all product to carry this label from January 2022

We have eliminated 80-90% of our plastic packaging, and aim to tackle the smaller amount of multi-use packaging we have yet to find a substitute for.

The Need for Circularity

The Great Recovery programme by RSA and SUEZ found that 1.6 million tonnes of bulky waste - 42% of which is furniture - is sent to landfill every year, despite over 50% being

reusable³ and 300 tonnes of office furniture goes to landfill every day in the UK⁴. SUEZ report that in the UK they receive 800,000 tonnes of furniture per year at their community recycling centres but only 15% is recovered and reused.

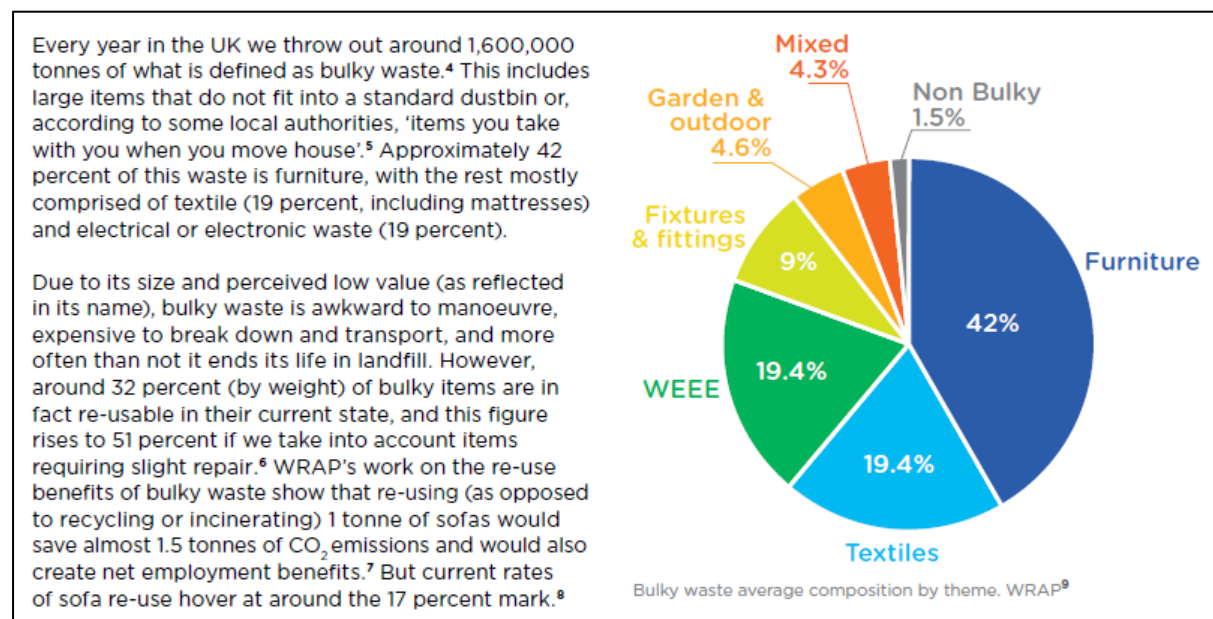


Image: Extract from *The Great Recovery*, RSA & SUEZ, 2015²

Product labelling to enhance circularity

The product may change hands during its service time and personnel responsible for procurement are unlikely to be those responsible for disposal. Some key blockers to circularity are:

- Customers do not know where a product came from or that a take-back option is available.
- Components cannot be easily obtained to repair or replace broken parts.
- Components may not be designed to standard sizes, requiring bespoke replacement parts that can quickly become obsolete or discontinued.
- Customers do not know that a product has been designed for disassembly and that replacement parts are readily available.
- Key properties such as colour-matching details or materials types (e.g. PVC or PU), are unknown making the selection of appropriate adhesives, paints, resins and other repair materials very difficult.
- Warranties are not transferrable from one customer to the next making a long warranty ineffective unless the original customer retains ownership.

MARK has committed to the MARK Renew scheme – each product will be labelled with a QR code that provides easy access to information about the constituent materials to enable

³ *Rearranging the Furniture*, RSA & SUEZ, 2015: <https://www.suez.co.uk/-/media/suez-uk/files/publication/rearrangingthefurniturereport-1509-web.pdf>

⁴ Rype Office, *Net Zero Carbon Buildings*, Sept 2020: <https://www.rypeoffice.com/net-zero-carbon-buildings>. Based on raw data from Treloar et al, 1999, *Embodied energy analysis of fixtures, fittings and furniture in office buildings*, Facilities, Volume 17, Number 11, pp. 403-409 https://www.academia.edu/18481731/Embodied_energy_analysis_of_fixtures_fittings_and_furniture_in_office_buildings

repair, care instructions, and directions for return and reuse. This will be linked to an online library of resources.

As part of MARK Renew, we will offer a formal 'take-back' scheme, working with partners – considered essential in making the service more accessible, reduce overheads and reduce transport impacts, considering our location in Cornwall.

Eliminate Single-Use Plastic Packaging

Although packaging materials are necessary to prevent product damage and waste, it is a poor use of finite natural resources and contributes to excessive quantities of low value waste, which despite claims of recyclability, have low value and are therefore most likely to be disposed of by incineration. Packaging waste is often contaminated which also prevents recycling.

We will avoid substituting traditional plastics for 'bioplastics' that make biodegradable and compostable claims. These are false solutions that do not advance sustainable development goals. The solution is to find reusable materials or natural products with an environmentally responsible and readily available disposal route.

7. SDG 8: Decent Work & Economic Growth



Targets

To work towards the above goal, the following targets are adopted for FY 2021/22:

4. Provide permanent, skilled employment for local people with above-average salaries for the local economy. Ensure tier 1 suppliers pay a living wage to all employees as minimum and do not use zero hours contracts.
5. Introduce formal sustainable business procedures and obtain FISP membership.
6. Obtain Environmental Product Declarations for the highest-selling third of the MARK product range.

Updates:

We have adopted a commitment to the Real Living Wage and avoidance of zero hours contracts and unpaid internships and have become a certified Real Living Wage employer.

We have begun the process of FISP membership, with audit to take place December 2021

We have published 7 EPDs covering 4 ranges - over a third of our sales by volume

In the longer term, MARK will obtain B Corp and/or ISO 14001 certification, so all documentation produced for FISP membership will be aligned with these standards to avoid additional work.

B Corp certification is ultimately a tool for achieving the goals. Although obtaining certification is not a priority for this financial year, it is important to ensure that all sustainability documentation and processes to align with its requirements, making future certification easier.

Local Employment and Decent Wages

The purpose of this target is to demonstrate our existing efforts to employ local people and provide permanent skilled work with above-average wages in a disadvantaged area of the UK.

The target also includes some work to ensure that our tier 1 suppliers are good employers.

Throughout 2021/22 we will check and communicate with suppliers so that next year we can report on exactly where any gaps exist and how we intend to fill them.

FISP Membership

The Furniture Industry Sustainability Program (FISP) was created in 2006 and is an independently certified global certification scheme that demonstrates a furniture business's sustainability performance.

We are prioritising FISP membership immediately, as a milestone towards other accreditations such as B Corp and ISO14001.



Membership to the FISP scheme requires annual audits where members are required to have an environmental policy and a legal register in place as a minimum and achieve the minimum number of actions in categories 2 and 3.

B Corp Certification

Created by B Lab, the B Corp model sets out criteria to make corporations a force for good, adopting a structure that disrupts the 'business as usual' approach in the four areas they have direct influence - Governance, Workers, Community and Environment. The B Corp structure is aligned with the SDGs and MARK's mission to 'Do Net Good'.

B Corp status will require us to meet best practice standards of verified social and environmental performance, public transparency, and legal accountability to balance profit and purpose.



The first step towards attaining B Corp status is to carry out an initial B Corp impact assessment online to generate criteria specific for MARK. This will then calculate a baseline score with actions to work on to increase the score. The completed B Corp Impact Assessment can act as a gap analysis, enabling us to create specific action plans and targets for future years.

Because obtaining B Corp status is a long and complex journey, we have chosen to adopt this as a medium term action, and that all sustainable business documents and procedures are created with B Corp compliance in mind.

There is overlap between B Corp, ISO 14001 and FISP membership, but starting by achieving the fundamental requirements of FISP membership will put us on the road to B Corp certification and allow more stretching targets to be created in future years.

Environmental Product Declarations

We commissioned a specialist consultancy (Renueables) to create formal, third-party certified Environmental Product Declarations (EPDs) for the highest-selling (and representative) products in the range.

The purpose of obtaining EPDs is twofold:

- To conduct a formal process that achieves visibility of the environmental impacts of MARK products, offering opportunities to implement future improvements,
- To demonstrate compliance with the requirements of specifiers seeking to achieve BREEAM, WELL or other sustainable project standards.

The cost of completing full EPDs is too high to include the full product range at the present time therefore, in this financial year, only the top third of products will obtain formal EPDs.

Once complete, the EPDs will offer detailed insight into the environmental impacts of our products, enabling future impact reduction targets to be set.

8. SDG 17: Partnerships for the Goals



Target

To work towards the above goal, the following target is adopted for FY 2021/22:

8. Conduct education sessions for all main stakeholders on sustainability issues.

Update: This target has been affected by the pandemic. We conducted some education sessions with specifiers in February 2020, but the programme has been interrupted and will be picked up later in 2022

Education & Communication

All businesses are experiencing similar struggles to balance profitability with environmental and social responsibility. As a small business with limited resources, we recognise that our journey will be of interest to many. There's a great opportunity to communicate in an authentic way about real struggles to become more sustainable, the compromises, false starts and small steps that must be made, as well as shouting about successes and achievements.

Communication tools such as a blog, a page on the MARK website and social media posts will be used to create this narrative.

Key Messages

What does sustainable furniture look like?

MARK products don't fit the traditionally "beige" image of traditional environmentally friendly furniture that specifiers may not consider MARK to be a sustainable product. We have an opportunity to challenge the image of sustainable furniture.

Net Zero & Emissions Reductions

Educating clients and specifiers to spot false claims commonly used by competitors and describe our approach to focus on making emissions cuts aligned with the Paris Agreement.

Circularity

Customers should be taught to see value in their furniture. We will develop and promote a model of circular production which will underpin our design and education approach.

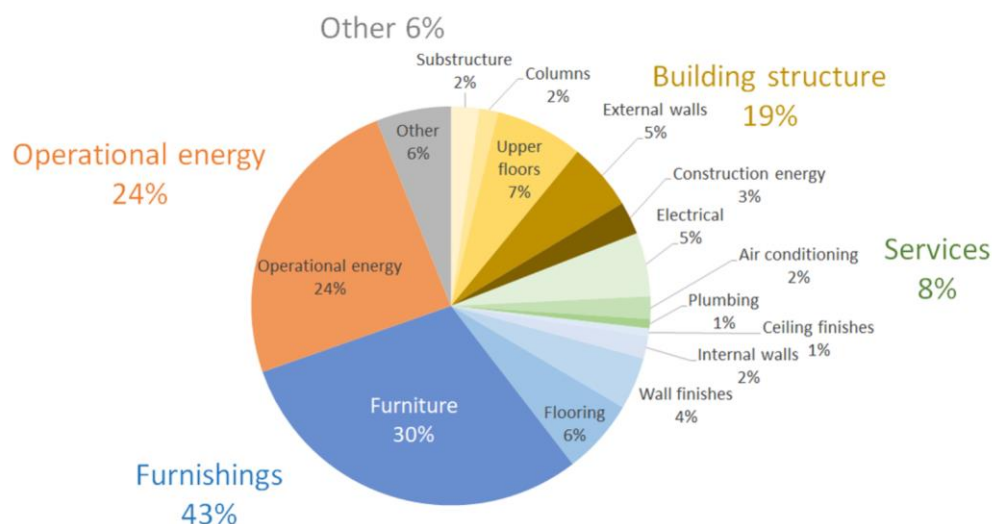
What is the contribution of furniture to a building's whole life carbon?

The assumption in industry is that architectural elements of a building have the highest environmental impact and there are low levels of understanding of embodied energy amongst interior designers.

A building's embodied energy is the amount of energy required to create, use and dispose of its constituent materials – this energy is responsible for carbon emissions and therefore can also be referred to as 'embodied carbon', 'life cycle carbon' or 'whole life carbon'. For the purposes of a life cycle or whole life assessment, RICS uses a 60-year life span of a building while some others use 40 years.

Life cycle carbon is coming higher up the agenda as the Mayor of London is currently consulting on plans for Whole Life Cycle Carbon Assessment process for major developments in London⁵ – this will naturally filter down to smaller projects in due course.

The graph below shows the 'embodied energy of various building elements. It demonstrates that, contrary to popular belief in the architectural and interior design sector, furniture constitutes a significant proportion of a building's environmental impacts during a 40-year life cycle.



Graph: Treloar, G.J. Et al, 1999, *Embodied energy analysis of fixtures, fittings and furniture in office buildings*

⁵ <https://consult.london.gov.uk/whole-life-cycle-carbon-assessments>

9. SDG 3: Good Health & Wellbeing



Targets

To work towards the above goals, the following targets are adopted for FY 2021/22:

8. Create Product Information Sheets demonstrating how products align with the WELL Building standard for optimum health and wellbeing.
9. Investigate 'Foam Free in Five' – an initiative to eliminate polyurethane foam from MARK products by 2025.

Update

Sustainable product information sheets have been developed for all products and will be downloadable from the website by December 2021

Foam Free in Five has been adopted as a target for 2025, with the first two products already launched in Foam Free versions

The above targets complement both *SDG 3: Good Health & Wellbeing* and *SDG 15: Life on Land*, having a positive impact on human and environmental health. *SDG 12: Responsible Production & Consumption* is also relevant to target 9 as it will improve the embodied energy and circularity of the product.

There is synergy with target 7 (the creation of EPDs) since this will demonstrate the environmental impacts of products. However, because the primary purpose of the EPDs is to fulfil procurement requirements and boost sales, we have placed it within the economic sustainability goal.

Product Information Sheets

At the core of MARK Product is to create people-centred design that creates a healthy environment for its users – an approach that is aligned with SDG 3.

The WELL Building Standard is increasingly being adopted as a system for designing buildings to support and enhance occupant health and wellbeing. The standard contains numerous materials specifications including requirements to avoid urea formaldehyde, flame retardants chemicals, volatile organic compounds (VOCs) commonly found in adhesives, resins, oils and other surface treatments. These substances are known to off-gas into the indoor environment and trigger illness such as asthma, skin and eye irritation and other health problems. In addition, furniture properties that affect comfort such as light reflectance, acoustics and ergonomics and are considered. BREEAM also contains requirements to avoid toxins and promote for health.

MARK products will be assessed against the various materials specification credits within WELL and BREEAM to understand and demonstrate to specifiers how they perform and what changes could be accommodated to align products with the standards.

We will commission Element 4 to compile a set of Product Information Sheets to include the full product range.

These Product Information Sheets will demonstrate compliance with relevant materials toxicity and sustainable procurement specifications of each standard, e.g. WELL Standard requirement for zero formaldehyde content, BREEAM requirement for FSC-certified timber etc.

This exercise will enable us to identify materials and chemicals in product range that could be removed in due course to achieve optimum toxin-free products.

Foam Free in Five

Despite its many great properties including low cost, comfort and durability, PU foam is problematic for several reasons:

- It is highly flammable and, due to the UK's unusual 'match test' set out in the Furniture & Furnishings Fire Safety Regulations, usually require toxic flame retardant chemicals⁶.
- It is manufactured from unsustainable fossil oil sources.
- It has a high embodied energy and is currently non-recyclable. If treated with flame retardants, it also poses a health risk to refurbishment operatives.
- It off-gasses isocyanates – a respiratory irritant that can trigger asthma attacks.

We have committed to a 'Foam Free in Five' initiative to eliminate the use of unsustainable polyurethane foam from MARK products by 2025. This project would investigate alternative, more sustainable materials such as sheep's wool or plant-based foam.

Our communications around the project will be honest and authentic. This journey will help clients to understand the implications of the specification.

10. SDG 15: Life on Land



Target

To work towards the above goal, the following target has been adopted for FY 2021/22:

10. Use 100% certified sustainable timber in all products.

In the longer term, further sustainable materials targets could be introduced, e.g. removing all fossil oil-based materials.

Update: MARK Product has become FSC certified to adopt an internationally recognised and audited system of timber chain of custody management.

The Need for Sustainable Timber

The environmental and social impacts of illegal and unsustainable forestry can be devastating – the WWF report *Failing the Forests: Europe's illegal timber trade* provides insight on the issues⁷ – and the global pandemic has seen a rise in such activity due to economic stress.

Sustainable timber is a relatively straightforward procurement process with a mature market and certification process. Many larger clients require evidence of 100% sustainable timber

⁶ Further reading on this topic can be found at:

<https://www.theguardian.com/commentisfree/2020/feb/26/toxic-sofa-eu-red-tape-flame-retardants>, https://cdn.breastcanceruk.org.uk/uploads/2019/08/Background_Briefing_Flame_retardants_21.9.17_IS_nw.pdf, <https://www.fidra.org.uk/flame-retardants-in-our-furniture-uk-regulations-and-ten-years-of-imminent-change/> and www.toxicsofa.com

⁷ https://wwf.panda.org/discover/our_focus/forests_practice/deforestation_causes2/illegal_logging/

as a minimum in their green purchasing policies and may conduct period spot checks of supplier QA processes to ensure compliance. Therefore, we recommend that MARK adopts 100% sustainable timber procurement as a priority.

WWF considers the Forest Stewardship Council (FSC) to be the most robust certification system to ensure environmentally responsible, socially beneficial and economically viable management of forests. After FSC, Programme for the Endorsement of Forest Certification (PEFC) is the most recognised standard.

Sustainable Timber Specification & Assurance

Both FSC and PEFC require an unbroken chain of custody (COC) with all parties handling and processing the timber from 'cradle to gate' to be certified to the standards. Therefore, without MARK and their tier 1 suppliers obtaining FSC/PEFC certification, MARK cannot claim that their products are FSC/PEFC certified.

Having considered alternatives, we decided that FSC certification was the most practicable route to achieve this goal. We were concerned that as many of our suppliers are small they might find FSC certification prohibitive. However we have introduced them to a group scheme and encouraged those uncertified suppliers to certify.

DEFRA's Timber Procurement Policy⁸ is a guide for those in government departments purchasing timber products – it contains lots of useful information on how to prove timber comes from legal and sustainable sources including how to deal with a break in the chain of custody (COC).

Random spot checks should be conducted of the certification numbers to check validity. This can be done by entering the certification number at the FSC and PEFC websites.

- FSC – certification number format as follows: TT-COC-1234. Check at www.fsc-info.org
- PEFC – certification number format as follows: BMT-PEFC-23354 or SGS-COC-12244. Check at <http://register.pefc.cz/search1.asp>

A useful one-pager showing what to look for when checking COC numbers is available from the Central Point of Expertise on Timber (CPET)⁹.

There is a synergy with the product labelling target, providing an opportunity to record and share COC numbers. This process should be documented in the 'Sustainable Timber' procedure created for FISP membership, enabling you to prove to specifiers and clients that you have a formal process in place.

In future, we recommend that this target is revised to include supplier auditing activities and supporting tier 1 suppliers to obtain FSC/PEFC chain of custody certification.

⁸ <https://www.gov.uk/guidance/timber-procurement-policy-tpp-prove-legality-and-sustainability>

⁹

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/324493/Practical_Guide_to_Checking_Certificates.pdf

11. Commitments and actions

We have simplified this strategy into a set of 9 commitments and 5 actions, to ensure a clear and easily communicated message to all stakeholders. This is the one-page summary we use as a day-to-day guide internally, and which we use to explain our mission to our customers.

This action plan encompasses our commitments across our everyday activities and a plan for action for the future. The plan is founded on the concept of a circular economy – the idea that all the resources we use are part of a restorative and regenerative cycle: that the products we make can be maintained, re-used, re-manufactured and recycled indefinitely.

We think about the circular economy around three themes – Community, Lifecycle, and Materials.

Our Commitments as standard

COMMUNITY

Commitment #1 – WE MAKE IN THE UK

Commitment #2 – WE PAY THE REAL LIVING WAGE

Commitment #3 - WE SHARE OUR KNOWLEDGE TRANSPARENTLY

LIFECYCLE

Commitment #4 – WE WARRANTY OUR PRODUCTS FOR 10 YEARS

Commitment #5 – WE DESIGN FOR A MINIMUM 30 YEAR LIFESPAN

Commitment#6 – WE OFFER MARK RENEW, A REPAIR, RENEWAL AND TAKE-BACK SCHEME

MATERIALS

Commitment #7 – WE ARE FSC CERTIFIED

Commitment #8 – WE DESIGN FOR DISASSEMBLY AND RECYCLING

Commitment #9 – USE RENEWABLES 1ST, RECYCLED 2ND

Going further: our next actions

B Corp Certified – submission in 2022

Foam Free in Five – by 2025

CPD – knowledge share programme in 2022

Set emissions targets to 2030 New Zero

Phase out single use plastic packaging by end of 2022

12. Useful Links

United Nations Sustainable Development Goals - <https://sdgs.un.org/goals>

FISP - <https://www.fispfurniture.com/about-fisp/how-fisp-works>

B Corp - <https://bcorporation.uk/>

Net zero carbon resources - <https://www.carbontrust.com/resources/briefing-net-zero-for-corporates>

Carbon Offsetting Myth Busting Discussion - <https://www.climatechangenews.com/2020/12/11/10-myths-net-zero-targets-carbon-offsetting-busted/>

Greenhouse Gas Protocol - <https://ghgprotocol.org/corporate-standard>

Science Based Targets (SBTi) - <https://sciencebasedtargets.org>

SBTi SME Target Setting Letter - <https://sciencebasedtargets.org/wp-content/uploads/2020/04/SBT-SME-Target-Setting-Letter.pdf>

SBTi SME Target Setting article - <https://sciencebasedtargets.org/blog/smoothing-the-way-for-small-and-medium-sized-businesses-to-set-science-based-climate-targets>

Plastic Free July - <https://www.plasticfreejuly.org/>

Changing Streams (a campaign to remove plastic from the construction industry) - <https://www.changingstreams.org/>

Circular Economy Institute (offering a course in circular furniture design) - <https://ceinstitute.org/>