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Natural Capital Statements: a case study on SCA, a Swedish paper and pulp company

Adams Koshy , Julie Raynaud, Ece Ozdemiroglu  & Allan Provins

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company on natural capital; (ii) how dependent a company is on natural capital and (iii) whether the company is prepared for future risks and opportunities from the environment. To demonstrate this approach, this article presents an independent assessment of the NatCapStatements™ of Swedish paper and pulp company SCA.

KEYWORDS:

Natural capital assets liabilities NatCapStatements natural capital accounting forest management

Disclosure statement

No potential conflict of interest was reported by the authors.

Notes

1. The launch of the Cambridge Impact Framework (on 31 January 2019) is an important step forward towards this for ESG analysis, but is focused primarily on impacts (CISL [2019](#)).

2. For example, see [CISL 2019](#).

3. Other factors include the company's financial performance and social and environmental performance.

4. This is a preliminary assessment and should be used as a guide only. It should not be used as a basis for investment decisions or other financial or business decisions.

5. Certified by the Cambridge Impact Framework. Endorsed by the Cambridge Impact Framework.

6. The data used in this assessment were obtained from SCA's annual report, measured using the Cambridge Impact Framework methodology. The assessment is based on the information of the company's annual report.



calculations due to the challenges of valuing pdfs. Ultimately this had a relatively minimal impact on the net contribution.

7. See: <http://www.indexmundi.com/commodities/?commodity=wood-pulp>.

8. Note, the previous iteration of the case study accounted for the loss from wider benefits, however, insufficient information was publicly reported to include this in this article. However, this omission has limited impact on the net contribution.

9. Although growth is likely to slow as the stock matures, given the overall increase in the stock, it is assumed that the age of the stock remains approximately constant for ease of computation.

10. For example, given that all five conservation sites were inaugurated since 2013 (SCA [2013](#)) more sites are likely to be added over the remaining 100-year period.

11. See: www.statistikdatabasen.scb.se.

12. See: http://europa.eu/rapid/press-release_IP-19-1571_en.htm.

13. Since its development, the case study has been included as one of the case studies in the Natural Capital Protocol Supplement on Finance ('Connecting Finance and Natural Capital: A Supplement to the Natural Capital Protocol').

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