

Figure C.2: A mass flow accounting for paper mills

Mass flow factors for paper mills are derived from the thesis of Adu Poku (2015), where factors can be categorised based on different milling processes. These factors are included in the **Sheet Parameters in the MRV tool** and can be found in Appendix 1.D. Individual companies can calculate their own mass flow fractions for carbon leaving the mill based on the latest data available where information is available and can be verified with supporting documentation.

C.3.3.3. Sawmills

Error! Reference source not found. Figure C.2: A mass flow accounting for paper mills **Tier 1 option: Mass flow factors for all sawn wood.** Appropriate mass flow factors have not been identified, so tier 1 estimates are based on the fraction recovery of product based on raw timber inputs by HWP category (F_{HWPrec}).

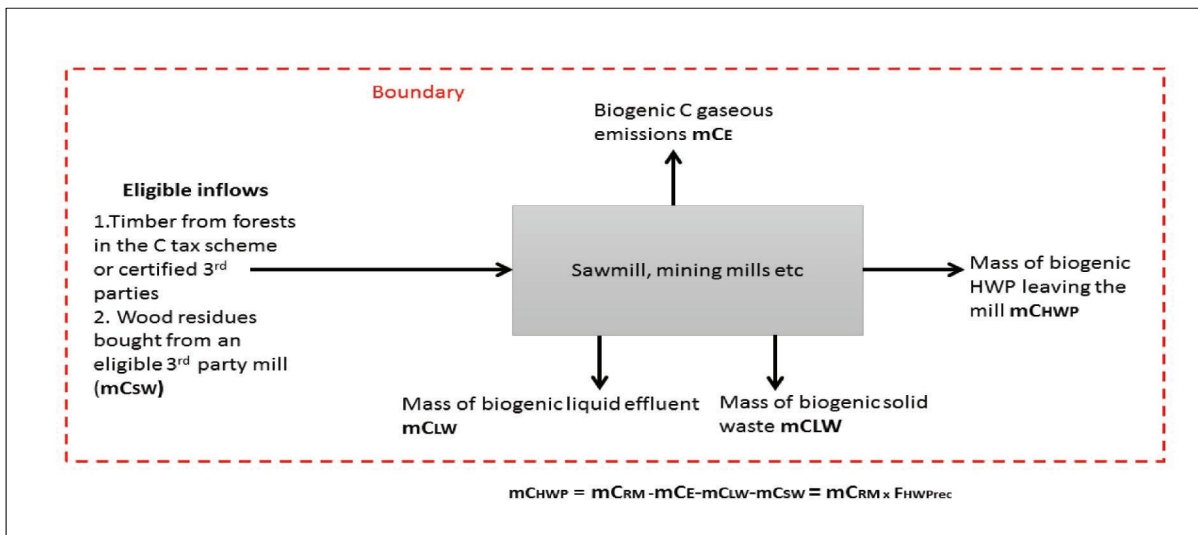


Figure C.3. Mass flow accounting tier 1 (default) option for the sawmill, panels, mining and pole production